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IOWA
RETAIL SALES AND USE TAX REPORT
1981

Sales of Quarter Ending
March 31, 1981

IOWA
STATE DEPARTMENT OF REVENUE

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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending March 31, 1981

Compiled by
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts, and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. Further information on allowable deductions is provided in the glossary on page iii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages v - xii with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1981

Retail Sales tax due the Department of Revenue during the first quarter of 1981, amounted to $92,478,928, an increase of 4.30 percent from the same quarter in 1980. See Figure A on page vii for a graphic comparison of retail sales tax due for the quarters ending March 31, 1977 through 1981. The number of businesses filing returns increased from 91,385 to 93,215 or 2.00 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Retail Sales Tax by Business Group

During the first quarter of 1981, the General Merchandise Group showed the largest increase in collections with a 12.71 percent increase. The Eating and Drinking Group followed with a 10.84 percent increase. Growth in the number of businesses showed an increase of 2.00 percent as compared with a decrease of -0.02 percent for the first quarter of 1980. Six business groups reported an increase in the number of filers. The Specialty Retail and General Merchandise Group showed the largest increase with 7.26 percent and 6.36 percent respectively, while Motor Vehicles (-2.33 percent) and Building Materials (-1.38 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 80	# Bus. Mar. 81	% Change # Bus.	Tax Mar. 80	Tax Mar. 81	% Change Tax
Nonresidents	66	24	-63.64%	$ 250,751	$ 320,079	27.65%
Utilities	2,234	2,234	-0-	15,348,594	16,647,913	8.47
Building Materials	2,972	2,931	-1.38	4,711,789	4,675,591	-.77
General Merchandise	1,273	1,354	6.36	7,244,080	8,164,801	12.71
Food Dealers	2,327	2,308	-.82	4,132,634	4,463,861	8.01
Motor Vehicle	6,689	6,533	-2.33	6,283,881	6,593,529	4.93
Apparel	2,295	2,356	2.66	2,490,297	2,621,911	5.29
Home Furnishings	3,182	3,164	-.57	3,503,268	3,433,254	-2.00
Eating and Drinking	6,290	6,500	3.34	6,836,359	7,577,107	10.84
Specialty Retail	13,464	14,4[illegible]	7.26	7,068,773	7,143,415	1.06
Services	23,934	24,5[illegible]	2.69	9,160,043	9,674,819	5.62
Wholesale Goods	8,456	8,897	5.22	14,064,130	13,546,334	-3.68
Miscellaneous	10,818	10,771	-.43	5,597,111	5,368,515	-4.08
Late Filers	7,385	7,124	-3.53	1,976,816	2,247,799	13.71
TOTALS	91,385	93,215	2.00%	$88,668,526	$92,478,928	4.30%

Review of Population Group

During the first quarter of 1981, $33.9 million or 36.62 percent of sales taxes was collected in those cities with population of over 50,000 which contain only 24.40 percent of the population according to the 1970 census. Other population groups are shown in the following table. As it has been in past reports, the more urbanized areas have a larger percentage of retail sales than do the smaller cities and rural areas. On page X of this report, a more detailed table of sales tax collections by population area is presented.

Population Group	Sales Tax Collection	Population*
Above 50,000	36.62%	24.40%
10,000 - 50,000	20.52%	16.70%
2,500 - 10,000	20.85%	15.00%
Under 2,500	16.56%	17.00%
Rural Area & Others	5.45%	26.90%
	100.00%	100.00%

*1970 Census

Size of Gross Receipts

Businesses which had $1 million in quarterly gross sales collected 39.94 percent of sales tax in the first quarter of 1981 while comprising only 1.29 percent of the filers. A more detailed table on Gross Sales is shown on page XII of the report. In the quarter ending March 31, 1981 the percentage of businesses and sales tax collections of the five groups listed were as follows:

Quarterly Gross Sales	Sales Tax Collection	Business
$1,000,000 + Over	39.94%	1.29%
$ 500,000 to $1,000,000	10.18%	1.49%
$ 100,000 to $ 500,000	25.77%	8.64%
$ 10,000 to $ 100,000	21.17%	30.12%
$ 0 to $ 10,000	2.94%	58.46%
	100.00%	100.00%

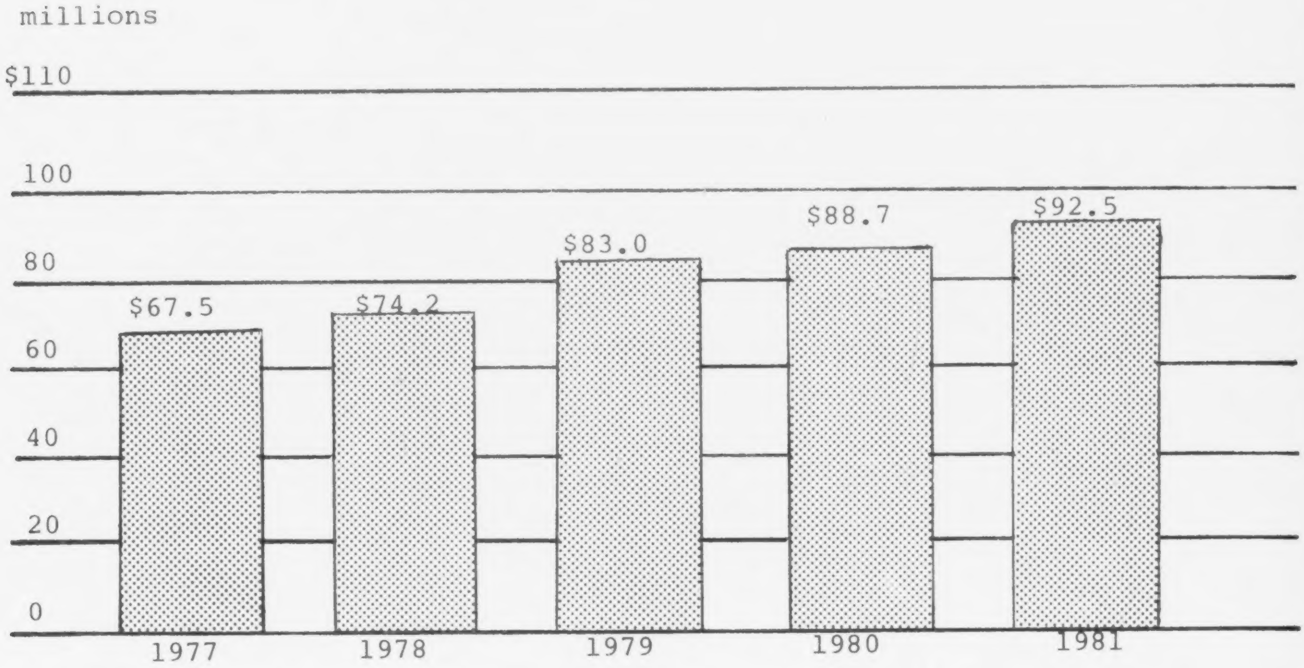
Size of Computed Tax

Of major significance is that, while 33.51% of the returns reported less than $25.00 in tax due in a quarter, the tax liabilities represented only 0.15 percent of the tax. At the other end of the spectrum are the businesses that collected $100,000 or more in sales tax in the quarter. While these returns reported

27.25 percent of the sales tax due, they represented only 0.06% of the business. Below is a table which shows percentages of five groups of businesses and sales tax by amount of tax due. The table on page XI goes into further detail of taxes due in the quarter ending March 31, 1981.

Quarterly Tax Due	% of Sales Tax Collection	% Business
$100,000 + Over	27.25%	.06%
$ 10,000 to $100,000	22.63%	1.18%
$ 1,000 to $ 10,000	36.27%	14.41%
$ 25 to $ 1,000	13.69%	50.85%
$ 0 to $ 25	.15%	33.51%
	100.00%	100.00%

Figure A
RETAIL SALES TAX DUE
FOR QUARTER ENDING MARCH 31



NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING MARCH 31, 1981

Counties	Returns	Taxable Sales	Computed Tax
Adair	382	$ 8,951,685	$ 268,507
Adams	209	4,123,857	123,685
Allamakee	552	12,493,724	374,785
Appanoose	559	12,136,071	364,019
Audubon	345	6,852,519	205,521
Benton	752	17,765,097	532,911
Black Hawk	3,336	157,575,210	4,725,224
Boone	762	19,945,240	598,320
Bremer	802	20,881,657	626,194
Buchanan	704	14,543,912	436,264
Buena Vista	830	24,883,908	746,448
Butler	657	12,199,104	365,925
Calhoun	502	11,348,058	340,417
Carroll	820	26,334,032	789,871
Cass	702	17,934,476	538,024
Cedar	714	13,754,886	412,581
Cerro Gordo	1,529	57,150,008	1,714,312
Cherokee	619	15,645,654	469,296
Chickasaw	549	12,204,485	366,079
Clarke	297	9,126,533	273,801
Clay	794	26,252,468	787,197
Clayton	731	14,949,784	448,488
Clinton	1,554	55,238,219	1,656,987
Crawford	667	15,776,304	473,272
Dallas	940	24,025,221	720,734
Davis	305	6,099,535	182,973
Decatur	303	5,279,716	158,373
Delaware	538	14,390,327	431,662
Des Moines	1,187	48,834,897	1,465,014
Dickinson	672	12,722,235	381,665
Dubuque	2,176	96,774,627	2,902,696
Emmet	463	13,938,120	418,140
Fayette	849	23,359,103	700,560
Floyd	663	16,810,784	504,324
Franklin	485	13,244,010	397,263
Fremont	341	6,634,332	198,998
Greene	449	10,760,471	322,820
Grundy	492	11,441,582	343,242
Guthrie	455	8,029,574	240,850
Hamilton	658	16,731,939	501,845
Hancock	471	11,514,803	345,415
Hardin	875	24,623,344	738,647
Harrison	557	11,539,447	346,171
Henry	629	17,942,323	538,244
Howard	407	9,504,707	285,131
Humboldt	463	12,337,112	370,058
Ida	338	8,284,421	248,521
Iowa	563	15,540,057	466,152
Jackson	762	16,031,719	480,870
Jasper	1,082	32,938,232	988,081

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	536	$ 14,704,749	$ 440,973
Johnson	1,791	77,289,213	2,318,155
Jones	741	17,507,349	525,162
Keokuk	576	8,838,090	265,139
Kossuth	832	22,635,053	678,972
Lee	1,211	43,076,398	1,291,709
Linn	4,236	220,406,900	6,611,705
Louisa	350	6,897,589	206,897
Lucas	375	7,989,257	239,653
Lyon	452	8,491,751	254,719
Madison	382	7,306,825	219,209
Mahaska	774	21,977,118	659,278
Marion	844	23,893,175	716,728
Marshall	1,148	45,039,758	1,351,361
Mills	370	7,003,424	210,095
Mitchell	429	9,516,646	285,497
Monona	455	9,969,861	299,078
Monroe	304	6,028,003	180,825
Montgomery	487	13,204,555	396,020
Muscatine	1,038	41,359,984	1,240,668
O'Brien	715	15,483,273	464,422
Osceola	316	6,507,947	195,243
Page	680	18,895,065	566,838
Palo Alto	426	9,578,313	287,327
Plymouth	761	18,480,757	554,394
Pocahontas	493	9,636,866	288,922
Polk	7,732	482,326,584	14,469,202
Pottawattamie	1,856	71,074,200	2,132,140
Poweshiek	671	18,614,125	558,251
Ringgold	252	4,645,054	139,358
Sac	571	11,230,708	336,898
Scott	3,459	195,099,977	5,852,050
Shelby	572	13,295,700	398,806
Sioux	1,108	25,671,785	770,079
Story	1,693	66,369,243	1,990,815
Tama	686	15,613,808	468,353
Taylor	353	4,631,118	138,887
Union	479	12,387,211	371,627
Van Buren	357	3,795,671	113,874
Wapello	1,078	36,473,157	1,093,734
Warren	760	15,053,803	451,605
Washington	769	19,792,767	593,679
Wayne	358	4,716,404	141,454
Webster	1,397	57,526,309	1,725,565
Winnebago	500	11,199,084	335,913
Winneshiek	671	16,237,716	487,071
Woodbury	2,592	119,655,844	3,589,578
Worth	307	5,486,044	164,580
Wright	633	17,399,403	521,965
Nonresidents	24	10,669,312	320,079
Late Filers	7,124	74,941,971	2,247,799
TOTAL	93,215	$3,083,024,446	$ 92,478,928

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING MARCH, 1981

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$33,868,767	36.62%
25,000 TO 50,000	$11,971,826	12.95%
10,000 TO 25,000	$7,002,302	7.57%
5,000 TO 10,000	$11,541,045	12.48%
2,500 TO 5,000	$7,738,326	8.37%
1,000 TO 2,500	$8,151,786	8.81%
500 TO 1,000	$4,513,167	4.88%
TOWNS UNDER 500	$2,655,372	2.87%
NON-PERMIT	$78,923	.09%
RURAL	$4,637,335	5.01%
OTHERS	$320,079	.35%
TOTALS	$92,478,928	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING MARCH, 1981

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	29,092	33.51%	$141,928	.15%
25.00 - 49.99	6,751	7.78%	$243,191	.26%
50.00 - 99.99	7,668	8.83%	$555,355	.60%
100.00 - 149.99	4,690	5.40%	$575,861	.62%
150.00 - 199.99	3,374	3.89%	$585,004	.63%
200.00 - 249.99	2,781	3.20%	$622,799	.67%
250.00 - 499.99	9,475	10.91%	$3,426,029	3.70%
500.00 - 999.99	9,408	10.84%	$6,666,317	7.21%
1,000.00 - 1,499.99	4,216	4.86%	$5,151,485	5.57%
1,500.00 - 1,999.99	2,290	2.64%	$3,943,115	4.26%
2,000.00 - 2,499.99	1,361	1.57%	$3,038,289	3.29%
2,500.00 - 2,999.99	988	1.14%	$2,702,261	2.92%
3,000.00 - 3,999.99	1,304	1.50%	$4,517,203	4.88%
4,000.00 - 4,999.99	819	.94%	$3,643,662	3.94%
5,000.00 - 9,999.99	1,525	1.76%	$10,541,435	11.40%
10,000.00 - 24,999.99	812	.94%	$11,797,256	12.76%
25,000.00 - 49,999.99	152	.18%	$5,040,938	5.45%
50,000.00 - 99,999.99	56	.06%	$4,083,739	4.42%
100,000.00 & OVER	49	.06%	$25,203,061	27.25%
TOTALS	86,811	100.00%*	$92,478,928	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING MARCH, 1981

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	22,732	26.19%	$1,982,687	.03%	$118,482	.13%
500 - 999	4,932	5.68%	$3,634,091	.05%	$104,742	.11%
1,000 - 1,999	6,076	7.00%	$8,881,234	.12%	$247,561	.27%
2,000 - 2,999	4,039	4.65%	$9,981,660	.13%	$268,205	.29%
3,000 - 3,999	3,040	3.50%	$10,554,166	.14%	$283,582	.31%
4,000 - 4,999	2,275	2.62%	$10,209,812	.13%	$266,282	.29%
5,000 - 9,999	7,661	8.82%	$55,922,018	.72%	$1,422,448	1.54%
10,000 - 24,999	11,915	13.73%	$196,116,141	2.54%	$4,831,098	5.22%
25,000 - 49,999	8,116	9.35%	$289,417,563	3.75%	$6,443,504	6.97%
50,000 - 99,999	6,114	7.04%	$430,084,989	5.58%	$8,308,690	8.98%
100,000 - 249,999	5,308	6.11%	$833,103,552	10.80%	$13,425,461	14.52%
250,000 - 499,999	2,195	2.53%	$769,718,123	9.98%	$10,406,742	11.25%
500,000 - 999,999	1,292	1.49%	$898,120,831	11.64%	$9,416,733	10.18%
1,000,000 & OVER	1,116	1.29%	$4,196,684,325	54.40%	$36,935,398	39.94%
TOTALS	86,811	100.00%*	$7,714,411,192	100.00%*	$92,478,928	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page xiv, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages xiv - xv present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1981

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	90	1.28%	$ 1,110,479	9.38%
Building Materials	169	2.41	168,609	1.42
General Merchandise	18	.26	242,833	2.05
Food Dealers	19	.27	7,193	.06
Motor Vehicle	124	1.77	127,191	1.07
Apparel	45	.64	31,350	.26
Home Furnishings	221	3.15	237,713	2.01
Eating and Drinking	15	.21	10,755	.09
Specialty Retail	416	5.94	721,008	6.09
Services	911	13.00	926,830	7.83
Wholesale Goods	2,198	31.36	2,833,619	23.93
Miscellaneous	2,450	34.96	5,240,875	44.25
Late Filers	333	4.75	184,082	1.55
TOTAL	7,009	100.00%	$11,842,537	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1980 and 1981

Use Tax	March 1980	March 1981	% Change
Retailers			
Number of Returns	6,704	7,009	4.55%
Computed Tax	$11,224,389	$11,842,537	5.51%
Motor Vehicle*			
Number of Returns	143,980	151,764	5.41%
Computed Tax	$12,865,195	$13,107,174	1.88%
Consumers			
Number of Returns	4,796	4,752	-.92%
Computed Tax	$ 3,915,438	$ 4,747,348	21.25%

*Note: For reports after July 1, 1978, units reflect only taxable registrations. Previous reports contained both taxable and exempt registrations.

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING MARCH, 1981

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	2,827	40.33%	$7,839	.07%
25.00 - 49.99	385	5.49%	$13,900	.12%
50.00 - 99.99	477	6.81%	$34,554	.29%
100.00 - 149.99	342	4.88%	$41,355	.35%
150.00 - 199.99	261	3.72%	$45,334	.38%
200.00 - 249.99	182	2.60%	$40,819	.34%
250.00 - 499.99	630	8.99%	$227,301	1.92%
500.00 - 999.99	604	8.62%	$436,896	3.69%
1,000.00 - 1,499.99	269	3.84%	$333,800	2.82%
1,500.00 - 1,999.99	185	2.64%	$316,439	2.67%
2,000.00 - 2,499.99	157	2.24%	$351,700	2.97%
2,500.00 - 2,999.99	87	1.24%	$239,078	2.02%
3,000.00 - 3,999.99	120	1.71%	$415,567	3.51%
4,000.00 - 4,999.99	82	1.17%	$365,355	3.09%
5,000.00 - 9,999.99	205	2.92%	$1,422,213	12.01%
10,000.00 - 24,999.99	120	1.71%	$1,822,992	15.39%
25,000.00 - 49,999.99	44	.63%	$1,572,692	13.28%
50,000.00 - 99,999.99	17	.24%	$1,135,122	9.59%
100,000.00 & OVER	15	.21%	$3,019,581	25.50%
TOTALS	7,009	100.00%*	$11,842,537	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of March 31, 1981, a local option hotel/motel tax is currently imposed in fourteen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, thirteen of the jurisdictions have elected to impose a 5 percent rate, while the remaining two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending March 31, 1981, a total of $545,425.78 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change Mar. 80 to Mar. 81
Altoona	5%	$ 8,127.37	(2)
Ankeny	5%	7,428.14	4.73%
Cedar Rapids	5%	109,348.62	1.50
Clive	5%	15,426.65	-22.93
Council Bluffs	5%	27,082.38	-10.08
Des Moines	5%	207,934.99	-8.55
Dubuque	5%	40,271.38	-29.87
Indianola	5%	653.60	-27.57
Johnston	5%	5,593.78	-24.24
Polk County	5%	30,374.36	9.04
Sergeant Bluff	3%	554.92	-3.30
Sioux City	3%	31,103.17	-6.06
Urbandale	5%	37,635.75	-19.05
West Des Moines	5%	22,051.06	-26.17
Windsor Heights	5%	1,839.61	-8.83
TOTAL		$545,425.78	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	24	$10,669,312	$320,079	.35%
ADAIR COUNTY				
GREENFIELD*	134	$4,693,188	$140,786	.15%
ADAIR	53	$2,187,243	$65,618	.07%
STUART	31	$646,700	$19,400	.02%
BRIDGEWATER	18	$279,337	$8,357	.01%
FONTANELLE	40	$368,940	$11,061	.01%
ORIENT	20	$170,478	$5,113	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	86	$605,799	$18,172	.02%
* TOTAL COUNTY *	382	$8,951,685	$268,507	.29%
ADAMS COUNTY				
CORNING*	118	$3,338,873	$100,141	.11%
PRESCOTT	16	$121,126	$3,634	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	75	$663,858	$19,910	.02%
* TOTAL COUNTY *	209	$4,123,857	$123,685	.13%
ALLAMAKEE COUNTY				
WAUKON*	193	$4,969,862	$149,108	.16%
LANSING	79	$1,203,193	$36,099	.04%
POSTVILLE	97	$3,844,536	$115,303	.12%
NEW ALBIN	35	$698,581	$20,957	.02%
HARPERS FERRY	24	$191,812	$5,754	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	124	$1,585,740	$47,564	.05%
* TOTAL COUNTY *	552	$12,493,724	$374,785	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	304	$10,001,822	$300,051	.32%
CINCINNATI	16	$49,825	$1,494	.00%
MORAVIA	43	$513,286	$15,398	.02%
MOULTON	38	$438,672	$13,141	.01%
MYSTIC	20	$74,672	$2,240	.00%
NON-PERMIT	2	$6,099	$184	.00%
OTHER	136	$1,051,695	$31,511	.03%
* TOTAL COUNTY *	559	$12,136,071	$364,019	.39%
AUDUBON COUNTY				
AUDUBON*	165	$5,397,926	$161,899	.18%
EXIRA	56	$608,482	$18,256	.02%
BRAYTON	10	$57,584	$1,719	.00%
KIMBALLTON	32	$354,779	$10,633	.01%
NON-PERMIT	3	$30,899	$929	.00%
OTHER	79	$402,849	$12,085	.01%
* TOTAL COUNTY *	345	$6,852,519	$205,521	.22%
BENTON COUNTY				
BELLE PLAINE	118	$3,542,927	$106,245	.11%
VINTON*	203	$8,036,141	$241,085	.26%
BLAIRSTOWN	43	$1,118,333	$33,550	.04%
SHELLSBURG	21	$302,286	$9,065	.01%
VAN HORNE	31	$558,287	$16,751	.02%
ATKINS	25	$317,174	$9,513	.01%
GARRISON	24	$113,750	$3,412	.00%
KEYSTONE	37	$1,334,879	$40,048	.04%
MT AUBURN	12	$123,206	$3,696	.00%
NEWHALL	33	$685,077	$20,549	.02%
NORWAY	28	$586,294	$17,587	.02%
URBANA	27	$127,270	$3,817	.00%
WALFORD	11	$279,798	$8,393	.01%
NON-PERMIT	3	$9,232	$279	.00%
OTHER	136	$630,443	$18,921	.02%
* TOTAL COUNTY *	752	$17,765,097	$532,911	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,933	$113,539,485	$3,405,131	3.68%
CEDAR FALLS	867	$37,116,879	$1,112,592	1.20%
EVANSDALE	95	$1,585,837	$47,510	.05%
ELK RUN HTS	14	$138,915	$4,164	.00%
HUDSON	67	$1,260,346	$37,815	.04%
LA PORTE CITY	113	$1,497,014	$44,911	.05%
DUNKERTON	34	$460,509	$13,809	.01%
JANESVILLE	13	$83,997	$2,519	.00%
GILBERTVILLE	27	$315,091	$9,453	.01%
RAYMOND	17	$268,835	$8,049	.01%
WASHBURN	22	$161,540	$4,847	.01%
NON-PERMIT	32	$81,557	$2,466	.00%
OTHER	102	$1,065,205	$31,958	.03%
* TOTAL COUNTY *	3,336	$157,575,210	$4,725,224	5.11%
BOONE COUNTY				
BOONE*	437	$14,307,891	$429,190	.46%
MADRID	73	$1,973,332	$59,201	.06%
OGDEN	84	$1,840,935	$55,230	.06%
BOXHOLM	14	$161,440	$4,845	.01%
PILOT MOUND	12	$64,459	$1,933	.00%
NON-PERMIT	3	$37,966	$1,140	.00%
OTHER	139	$1,559,217	$46,781	.05%
* TOTAL COUNTY *	762	$19,945,240	$598,320	.65%
BREMER COUNTY				
WAVERLY*	291	$12,077,779	$362,204	.39%
SUMNER	123	$3,165,648	$94,941	.10%
TRIPOLI	66	$1,303,909	$39,118	.04%
DENVER	68	$1,230,240	$36,903	.04%
JANESVILLE	20	$263,524	$7,636	.01%
READLYN	47	$814,642	$24,420	.03%
PLAINFIELD	29	$337,867	$10,137	.01%
NON-PERMIT	4	$6,065	$184	.00%
OTHER	154	$1,681,983	$50,451	.05%
* TOTAL COUNTY *	802	$20,881,657	$626,194	.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	252	$8,482,582	$254,453	.28%
JESUP	73	$1,855,285	$55,657	.06%
FAIRBANK	48	$1,012,191	$30,350	.03%
HAZLETON	39	$268,756	$8,062	.01%
LAMONT	34	$278,275	$8,339	.01%
WINTHROP	40	$537,323	$16,119	.02%
AURORA	14	$147,170	$4,415	.00%
BRANDON	21	$219,039	$6,571	.01%
QUASQUETON	20	$114,336	$3,431	.00%
ROWLEY	18	$140,950	$4,229	.00%
NON-PERMIT	4	$8,132	$247	.00%
OTHER	141	$1,479,873	$44,391	.05%
* TOTAL COUNTY *	704	$14,543,912	$436,264	.47%
BUENA VISTA COUNTY				
STORM LAKE*	404	$16,873,580	$506,176	.55%
ALTA	83	$2,283,433	$68,484	.07%
ALBERT CITY	45	$1,188,392	$35,630	.04%
MARATHON	17	$363,607	$10,909	.01%
NEWELL	57	$1,472,665	$44,182	.05%
SIOUX RAPIDS	67	$1,206,923	$36,206	.04%
LAKESIDE	15	$159,759	$4,793	.01%
REMBRANDT	19	$194,562	$5,836	.01%
LINN GROVE	18	$45,385	$1,363	.00%
NON-PERMIT	3	$8,999	$272	.00%
OTHER	102	$1,086,603	$32,597	.04%
* TOTAL COUNTY *	830	$24,883,908	$746,448	.81%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$1,112,448	$33,370	.04%
GREENE	87	$2,047,600	$61,424	.07%
PARKERSBURG	89	$2,208,734	$66,243	.07%
SHELL ROCK	56	$606,415	$18,194	.02%
ALLISON*	73	$2,798,773	$83,964	.09%
APLINGTON	51	$1,163,636	$34,910	.04%
DUMONT	49	$845,155	$25,336	.03%
NEW HARTFORD	30	$314,854	$9,438	.01%
BRISTOW	14	$56,205	$1,684	.00%
NON-PERMIT	3	$18,832	$566	.00%
OTHER	145	$1,026,452	$30,796	.03%
* TOTAL COUNTY *	657	$12,199,104	$365,925	.40%
CALHOUN COUNTY				
LAKE CITY	102	$2,869,407	$86,079	.09%
MANSON	91	$2,735,912	$82,077	.09%
ROCKWELL CITY*	116	$3,124,171	$93,704	.10%
LOHRVILLE	35	$231,002	$6,930	.01%
POMEROY	41	$741,000	$22,230	.02%
FARNHAMVILLE	26	$1,176,676	$35,299	.04%
NON-PERMIT	1	$1,666	$50	.00%
OTHER	90	$468,224	$14,048	.02%
* TOTAL COUNTY *	502	$11,348,058	$340,417	.37%
CARROLL COUNTY				
CARROLL*	386	$17,435,897	$522,962	.57%
COON RAPIDS	73	$1,640,805	$49,213	.05%
MANNING	84	$1,976,303	$59,266	.06%
BREDA	37	$554,717	$16,644	.02%
GLIDDEN	48	$1,659,958	$49,799	.05%
ARCADIA	23	$489,073	$14,674	.02%
DEDHAM	17	$294,877	$8,847	.01%
HALBUR	12	$384,666	$11,531	.01%
LANESBORO	10	$85,936	$2,578	.00%
TEMPLETON	25	$253,039	$7,591	.01%
NON-PERMIT	7	$14,032	$424	.00%
OTHER	98	$1,544,729	$46,342	.05%
* TOTAL COUNTY *	820	$26,334,032	$789,871	.85%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	329	$12,474,478	$374,231	.40%
ANITA	73	$910,679	$27,318	.03%
GRISWOLD	77	$1,533,963	$46,008	.05%
LEWIS	28	$199,651	$5,990	.01%
CUMBERLAND	26	$345,773	$10,375	.01%
MARNE	10	$10,952	$329	.00%
MASSENA	42	$1,001,982	$30,060	.03%
WIOTA	11	$89,668	$2,691	.00%
NON-PERMIT	2	$4,466	$135	.00%
OTHER	104	$1,362,864	$40,887	.04%
* TOTAL COUNTY *	702	$17,934,476	$538,024	.58%
CEDAR COUNTY				
TIPTON*	185	$5,316,517	$159,468	.17%
DURANT	75	$1,849,042	$55,461	.06%
MECHANICSVILLE	43	$587,337	$17,622	.02%
WEST BRANCH	87	$1,069,114	$32,075	.03%
CLARENCE	55	$975,541	$29,252	.03%
LOWDEN	49	$1,176,515	$35,297	.04%
STANWOOD	55	$816,190	$24,483	.03%
BENNETT	33	$504,196	$15,124	.02%
NON-PERMIT	3	$24,066	$724	.00%
OTHER	129	$1,436,368	$43,075	.05%
* TOTAL COUNTY *	714	$13,754,886	$412,581	.45%
CERRO GORDO COUNTY				
MASON CITY*	920	$44,969,911	$1,348,963	1.46%
CLEAR LAKE	309	$8,481,518	$254,370	.28%
VENTURA	23	$352,978	$10,588	.01%
ROCKWELL	41	$498,230	$14,949	.02%
DOUGHERTY	11	$82,595	$2,479	.00%
MESERVEY	20	$146,655	$4,401	.00%
PLYMOUTH	10	$238,934	$7,168	.01%
SWALEDALE	16	$355,576	$10,667	.01%
THORNTON	29	$411,717	$12,352	.01%
NON-PERMIT	19	$26,063	$795	.00%
OTHER	131	$1,585,831	$47,580	.05%
* TOTAL COUNTY *	1,529	$57,150,008	$1,714,312	1.85%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	310	$11,457,069	$343,633	.37%
MARCUS	70	$1,551,205	$46,534	.05%
AURELIA	60	$648,613	$19,459	.02%
CLEGHORN	10	$301,977	$9,058	.01%
MERIDEN	13	$97,762	$2,933	.00%
QUIMBY	27	$729,124	$21,874	.02%
WASHTA	16	$55,098	$1,653	.00%
NON-PERMIT	3	$99,799	$2,997	.00%
OTHER	110	$705,007	$21,155	.02%
* TOTAL COUNTY *	619	$15,645,654	$469,296	.51%
CHICKASAW COUNTY				
NEW HAMPTON*	195	$6,854,983	$205,649	.22%
NASHUA	77	$1,642,780	$49,281	.05%
FREDERICKSBURG	59	$1,128,498	$33,807	.04%
LAWLER	37	$664,006	$19,915	.02%
ALTA VISTA	21	$368,793	$11,064	.01%
IONIA	19	$259,599	$7,788	.01%
NON-PERMIT	6	$35,698	$1,074	.00%
OTHER	135	$1,250,128	$37,501	.04%
* TOTAL COUNTY *	549	$12,204,485	$366,079	.40%
CLARKE COUNTY				
OSCEOLA*	201	$8,068,112	$242,045	.26%
MURRAY	32	$286,079	$8,583	.01%
WOODBURN	14	$52,830	$1,584	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	50	$719,512	$21,589	.02%
* TOTAL COUNTY *	297	$9,126,533	$273,801	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	531	$22,596,081	$677,504	.73%
EVERLY	42	$1,350,567	$40,518	.04%
PETERSON	42	$1,113,649	$33,407	.04%
FOSTORIA	11	$211,115	$6,334	.01%
ROYAL	35	$218,544	$6,557	.01%
WEBB	17	$147,679	$4,426	.00%
NON-PERMIT	8	$7,930	$244	.00%
OTHER	108	$606,903	$18,207	.02%
* TOTAL COUNTY *	794	$26,252,468	$787,197	.85%
CLAYTON COUNTY				
ELKADER*	105	$4,274,502	$128,242	.14%
GUTTENBERG	98	$2,035,122	$61,044	.07%
MONONA	73	$1,540,791	$46,224	.05%
STRAWBERRY PT	66	$1,316,535	$39,498	.04%
EDGEWOOD	37	$1,144,430	$34,331	.04%
GARNAVILLO	43	$613,080	$18,392	.02%
MARQUETTE	17	$108,367	$3,252	.00%
MCGREGOR	73	$962,202	$28,866	.03%
FARMERSBURG	13	$459,534	$13,786	.01%
LUANA	21	$272,654	$8,180	.01%
VOLGA CITY	21	$142,472	$4,272	.00%
NON-PERMIT	3	$5,032	$152	.00%
OTHER	161	$2,075,063	$62,249	.07%
* TOTAL COUNTY *	731	$14,949,784	$448,488	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	851	$42,872,301	$1,286,019	1.39%
DE WITT	183	$6,200,248	$185,988	.20%
CAMANCHE	92	$1,072,200	$32,165	.03%
DELMAR	16	$98,488	$2,955	.00%
GRAND MOUND	30	$150,657	$4,520	.00%
LOST NATION	48	$573,171	$17,195	.02%
WHEATLAND	38	$1,078,126	$32,341	.03%
CALAMUS	21	$371,496	$11,145	.01%
CHARLOTTE	16	$414,335	$12,432	.01%
GOOSE LAKE	13	$99,487	$2,985	.00%
LOW MOOR	22	$138,834	$4,165	.00%
TORONTO	10	$21,028	$631	.00%
WELTON	12	$102,266	$3,067	.00%
NON-PERMIT	15	$28,695	$868	.00%
OTHER	187	$2,016,887	$60,511	.07%
* TOTAL COUNTY *	1,554	$55,238,219	$1,656,987	1.79%
CRAWFORD COUNTY				
DENISON*	288	$10,811,872	$324,342	.35%
CHARTER OAK	46	$803,792	$24,111	.03%
DOW CITY	32	$243,628	$7,312	.01%
MANILLA	44	$868,826	$26,064	.03%
SCHLESWIG	56	$850,848	$25,526	.03%
VAIL	23	$279,359	$8,380	.01%
DELOIT	10	$54,427	$1,632	.00%
KIRON	25	$339,933	$10,199	.01%
RICKETTS	16	$89,716	$2,692	.00%
WESTSIDE	26	$556,047	$16,679	.02%
NON-PERMIT	1	$233	$7	.00%
OTHER	100	$877,623	$26,328	.03%
* TOTAL COUNTY *	667	$15,776,304	$473,272	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	271	$9,489,339	$284,667	.31%
ADEL*	124	$4,770,998	$143,131	.15%
DALLAS CENTER	58	$665,374	$19,963	.02%
DEXTER	31	$903,887	$27,118	.03%
REDFIELD	48	$523,577	$15,707	.02%
WAUKEE	55	$948,813	$28,462	.03%
WOODWARD	40	$1,132,358	$33,969	.04%
DE SOTO	24	$214,292	$6,428	.01%
GRANGER	34	$1,046,408	$31,395	.03%
LINDEN	12	$102,395	$3,073	.00%
MINBURN	16	$188,618	$5,659	.01%
VAN METER	27	$474,159	$14,224	.02%
NON-PERMIT	5	$27,999	$840	.00%
OTHER	195	$3,537,004	$106,098	.11%
* TOTAL COUNTY *	940	$24,025,227	$720,734	.78%
DAVIS COUNTY				
BLOOMFIELD*	151	$4,751,090	$142,523	.15%
DRAKESVILLE	13	$57,567	$1,727	.00%
PULASKI	13	$253,013	$7,590	.01%
NON-PERMIT	1	$2,833	$86	.00%
OTHER	127	$1,035,032	$31,047	.03%
* TOTAL COUNTY *	305	$6,099,535	$182,973	.20%
DECATUR COUNTY				
LAMONI	73	$1,917,077	$57,514	.06%
LEON*	102	$2,679,339	$80,362	.09%
DAVIS CITY	14	$44,822	$1,345	.00%
DECATUR CITY	11	$132,726	$3,983	.00%
GRAND RIVER	14	$93,688	$2,809	.00%
WELDON	12	$117,710	$3,531	.00%
NON-PERMIT	1	$200	$6	.00%
OTHER	76	$294,154	$8,823	.01%
* TOTAL COUNTY *	303	$5,279,716	$158,373	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	231	$9,936,761	$298,074	.32%
EARLVILLE	32	$661,815	$19,854	.02%
HOPKINTON	35	$884,722	$26,540	.03%
COLESBURG	22	$363,931	$10,899	.01%
DELHI	27	$437,109	$13,114	.01%
GREELEY	12	$250,229	$7,507	.01%
RYAN	23	$86,842	$2,605	.00%
NON-PERMIT	2	$3,332	$101	.00%
OTHER	154	$1,765,586	$52,968	.06%
* TOTAL COUNTY *	538	$14,390,327	$431,662	.47%
DES MOINES COUNTY				
BURLINGTON*	767	$37,873,261	$1,136,166	1.23%
MEDIAPOLIS	82	$1,464,827	$43,941	.05%
WEST BURLINGTON	141	$7,674,917	$230,243	.25%
DANVILLE	30	$766,313	$22,988	.02%
NON-PERMIT	9	$24,531	$741	.00%
OTHER	158	$1,031,048	$30,935	.03%
* TOTAL COUNTY *	1,187	$48,834,897	$1,465,014	1.58%
DICKINSON COUNTY				
MILFORD	116	$1,886,939	$56,604	.06%
SPIRIT LAKE*	205	$6,094,252	$182,827	.20%
ARNOLDS PARK	76	$1,190,736	$35,721	.04%
LAKE PARK	58	$1,349,777	$40,490	.04%
OKOBOJI	30	$904,013	$27,122	.03%
SUPERIOR	13	$149,381	$4,481	.00%
TERRIL	25	$323,627	$9,709	.01%
NON-PERMIT	4	$7,665	$231	.00%
OTHER	145	$815,845	$24,480	.03%
* TOTAL COUNTY *	672	$12,722,235	$381,665	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,515	$79,462,340	$2,383,341	2.58%
CASCADE	95	$2,115,662	$63,469	.07%
DYERSVILLE	151	$7,424,191	$222,689	.24%
EPWORTH	33	$370,511	$11,113	.01%
FARLEY	41	$788,675	$23,659	.03%
BERNARD	21	$184,392	$5,532	.01%
HOLY CROSS	17	$479,483	$14,387	.02%
LUXEMBURG	13	$193,629	$5,810	.01%
NEW VIENNA	20	$628,581	$18,858	.02%
PEOSTA	12	$396,278	$11,889	.01%
SHERRILL	11	$43,209	$1,296	.00%
WORTHINGTON	24	$285,690	$8,573	.01%
NON-PERMIT	15	$127,095	$3,830	.00%
OTHER	208	$4,274,891	$128,250	.14%
* TOTAL COUNTY *	2,176	$96,774,627	$2,902,696	3.14%
EMMET COUNTY				
ESTHERVILLE*	267	$11,184,501	$335,529	.36%
ARMSTRONG	66	$1,298,254	$38,946	.04%
RINGSTED	24	$709,099	$21,274	.02%
WALLINGFORD	17	$101,149	$3,033	.00%
NON-PERMIT	2	$1,999	$62	.00%
OTHER	87	$643,118	$19,296	.02%
* TOTAL COUNTY *	463	$13,938,120	$418,140	.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	279	$10,007,347	$300,085	.32%
FAYETTE	58	$718,974	$21,566	.02%
WEST UNION*	129	$4,517,473	$135,449	.15%
ARLINGTON	28	$764,230	$22,926	.02%
CLERMONT	23	$1,236,713	$37,104	.04%
ELGIN	42	$972,495	$29,174	.03%
HAWKEYE	31	$514,899	$15,446	.02%
MAYNARD	28	$1,111,675	$33,349	.04%
ST LUCAS	19	$209,849	$6,296	.01%
WADENA	15	$77,972	$2,339	.00%
WAUCOMA	13	$147,993	$4,440	.00%
WESTGATE	11	$70,891	$2,128	.00%
NON-PERMIT	5	$49,532	$1,489	.00%
OTHER	168	$2,959,060	$88,769	.10%
* TOTAL COUNTY *	849	$23,359,103	$700,560	.76%
FLOYD COUNTY				
CHARLES CITY*	332	$11,977,950	$359,334	.39%
NORA SPRINGS	68	$863,688	$25,914	.03%
ROCKFORD	51	$918,460	$27,554	.03%
FLOYD	19	$391,576	$11,750	.01%
MARBLE ROCK	26	$277,217	$8,317	.01%
RUDD	26	$467,506	$14,024	.02%
NON-PERMIT	2	$1,632	$49	.00%
OTHER	139	$1,912,755	$57,382	.06%
* TOTAL COUNTY *	663	$16,810,784	$504,324	.55%
FRANKLIN COUNTY				
HAMPTON*	219	$9,559,064	$286,736	.31%
SHEFFIELD	66	$1,159,806	$34,793	.04%
ALEXANDER	13	$197,030	$5,908	.01%
COULTER	20	$245,491	$7,349	.01%
GENEVA	10	$197,541	$5,927	.01%
LATIMER	32	$498,734	$14,960	.02%
NON-PERMIT	2	$13,033	$392	.00%
OTHER	123	$1,373,311	$41,198	.04%
* TOTAL COUNTY *	485	$13,244,010	$397,263	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	68	$2,421,815	$72,653	.08%
SIDNEY*	61	$976,232	$29,267	.03%
TABOR	55	$562,896	$16,887	.02%
FARRAGUT	25	$251,725	$7,553	.01%
RANDOLPH	13	$122,728	$3,682	.00%
RIVERTON	15	$128,663	$3,860	.00%
THURMAN	11	$79,765	$2,393	.00%
NON-PERMIT	2	$966	$30	.00%
OTHER	91	$2,089,542	$62,673	.07%
* TOTAL COUNTY *	341	$6,634,332	$198,998	.22%
GREENE COUNTY				
JEFFERSON*	227	$7,319,735	$219,590	.24%
CHURDAN	32	$528,261	$15,851	.02%
GRAND JCT	53	$1,033,732	$31,013	.03%
SCRANTON	33	$615,116	$18,455	.02%
PATON	27	$582,114	$17,463	.02%
RIPPEY	15	$148,538	$4,458	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	62	$532,975	$15,990	.02%
* TOTAL COUNTY *	449	$10,760,471	$322,820	.35%
GRUNDY COUNTY				
GRUNDY CENTER*	135	$4,749,698	$142,492	.15%
REINBECK	90	$1,859,307	$55,781	.06%
CONRAD	53	$1,310,416	$39,299	.04%
DIKE	42	$1,375,243	$41,259	.04%
WELLSBURG	49	$906,033	$27,183	.03%
BEAMAN	17	$405,313	$12,161	.01%
HOLLAND	14	$180,019	$5,402	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	92	$655,553	$19,665	.02%
* TOTAL COUNTY *	492	$11,441,582	$343,242	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	125	$3,173,641	$95,188	.10%
PANORA	60	$1,356,473	$40,692	.04%
STUART	58	$1,403,112	$42,092	.05%
BAYARD	29	$392,509	$11,776	.01%
CASEY	31	$294,468	$8,818	.01%
BAGLEY	25	$528,713	$15,862	.02%
JAMAICA	14	$59,105	$1,774	.00%
MENLO	19	$320,314	$9,608	.01%
YALE	15	$149,946	$4,499	.00%
NON-PERMIT	1	$2,633	$80	.00%
OTHER	78	$348,660	$10,461	.01%
* TOTAL COUNTY *	455	$8,029,574	$240,850	.26%
HAMILTON COUNTY				
WEBSTER CITY*	322	$9,274,842	$278,135	.30%
JEWELL	55	$2,360,203	$70,805	.08%
STRATFORD	44	$1,130,563	$33,918	.04%
WILLIAMS	30	$892,109	$26,755	.03%
BLAIRSBURG	15	$246,429	$7,392	.01%
ELLSWORTH	24	$729,562	$21,888	.02%
KAMRAR	15	$122,915	$3,687	.00%
RANDALL	14	$144,672	$4,341	.00%
STANHOPE	24	$318,135	$9,545	.01%
NON-PERMIT	5	$12,532	$379	.00%
OTHER	110	$1,499,977	$45,000	.05%
* TOTAL COUNTY *	658	$16,731,939	$501,845	.54%
HANCOCK COUNTY				
BRITT	114	$3,599,297	$107,965	.12%
GARNER*	106	$3,990,766	$119,698	.13%
KANAWHA	39	$1,228,667	$36,860	.04%
KLEMME	33	$413,209	$12,398	.01%
CORWITH	27	$487,455	$14,626	.02%
CRYSTAL LAKE	16	$210,105	$6,304	.01%
WODEN	19	$310,169	$9,306	.01%
NON-PERMIT	1	$9,700	$292	.00%
OTHER	116	$1,265,435	$37,966	.04%
* TOTAL COUNTY *	471	$11,514,803	$345,415	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	265	$10,774,239	$323,175	.35%
ACKLEY	90	$1,719,229	$51,569	.06%
ELDORA*	152	$4,278,363	$128,352	.14%
ALDEN	43	$524,684	$15,743	.02%
HUBBARD	50	$1,800,876	$54,028	.06%
RADCLIFFE	32	$615,182	$18,457	.02%
STEAMBOAT ROCK	24	$343,670	$10,308	.01%
UNION	32	$731,703	$21,951	.02%
NON-PERMIT	4	$2,832	$87	.00%
OTHER	183	$3,832,566	$114,977	.12%
* TOTAL COUNTY *	875	$24,623,344	$738,647	.80%
HARRISON COUNTY				
DUNLAP	61	$1,484,286	$44,529	.05%
LOGAN*	77	$1,745,090	$52,351	.06%
MISSOURI VALLEY	148	$5,121,096	$153,629	.17%
WOODBINE	63	$1,198,744	$35,961	.04%
MAGNOLIA	11	$31,560	$947	.00%
MONDAMIN	30	$472,365	$14,172	.02%
PERSIA	23	$110,669	$3,317	.00%
PISGAH	24	$184,982	$5,548	.01%
NON-PERMIT	3	$6,765	$204	.00%
OTHER	117	$1,183,890	$35,513	.04%
* TOTAL COUNTY *	557	$11,539,447	$346,171	.37%
HENRY COUNTY				
MT PLEASANT*	264	$12,470,409	$374,110	.40%
NEW LONDON	70	$1,119,613	$33,572	.04%
WAYLAND	37	$802,538	$24,075	.03%
WINFIELD	57	$1,293,598	$38,806	.04%
HILLSBORO	10	$63,428	$1,903	.00%
MT UNION	11	$216,885	$6,507	.01%
OLDS	18	$248,786	$7,463	.01%
SALEM	17	$98,706	$2,959	.00%
NON-PERMIT	4	$1,865	$59	.00%
OTHER	141	$1,626,495	$48,790	.05%
* TOTAL COUNTY *	629	$17,942,323	$538,244	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	187	$7,121,172	$213,634	.23%
ELMA	35	$459,861	$13,797	.01%
LIME SPRINGS	36	$459,743	$13,792	.01%
RICEVILLE	21	$272,181	$8,164	.01%
CHESTER	20	$150,888	$4,526	.00%
PROTIVIN	22	$500,439	$15,012	.02%
NON-PERMIT	3	$2,766	$83	.00%
OTHER	83	$537,657	$16,123	.02%
* TOTAL COUNTY *	407	$9,504,707	$285,131	.31%
HUMBOLDT COUNTY				
HUMBOLDT	212	$9,653,962	$289,610	.31%
DAKOTA CITY*	32	$261,743	$7,834	.01%
GILMORE CITY	15	$199,483	$5,986	.01%
LIVERMORE	26	$437,802	$13,136	.01%
BODE	22	$346,659	$10,401	.01%
BRADGATE	12	$133,844	$4,014	.00%
RENWICK	26	$569,565	$17,088	.02%
THOR	10	$117,836	$3,500	.00%
NON-PERMIT	6	$31,931	$959	.00%
OTHER	102	$584,287	$17,530	.02%
* TOTAL COUNTY *	463	$12,337,112	$370,058	.40%
IDA COUNTY				
HOLSTEIN	78	$1,579,971	$47,394	.05%
IDA GROVE*	132	$5,131,888	$153,955	.17%
BATTLE CREEK	43	$588,592	$17,659	.02%
ARTHUR	21	$161,889	$4,858	.01%
GALVA	23	$267,275	$8,011	.01%
NON-PERMIT	1	$33,600	$1,009	.00%
OTHER	40	$521,206	$15,635	.02%
* TOTAL COUNTY *	338	$8,284,421	$248,521	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	114	$3,041,884	$91,217	.10%
NORTH ENGLISH	53	$1,295,528	$38,866	.04%
WILLIAMSBURG	108	$4,716,315	$141,485	.15%
VICTOR	54	$829,154	$24,875	.03%
LADORA	15	$79,007	$2,369	.00%
MILLERSBURG	14	$172,443	$5,173	.01%
PARNELL	11	$102,757	$3,082	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	194	$5,302,969	$159,085	.17%
* TOTAL COUNTY *	563	$15,540,057	$466,152	.50%
JACKSON COUNTY				
MAQUOKETA*	289	$8,779,364	$263,376	.28%
BELLEVUE	112	$2,386,396	$71,529	.08%
PRESTON	48	$1,485,231	$44,552	.05%
SABULA	31	$345,411	$10,362	.01%
ANDREW	17	$184,611	$5,539	.01%
BALDWIN	14	$74,031	$2,221	.00%
LA MOTTE	19	$303,897	$9,115	.01%
MILES	27	$825,342	$24,759	.03%
MONMOUTH	11	$43,443	$1,304	.00%
SPRINGBROOK	12	$92,611	$2,778	.00%
NON-PERMIT	3	$4,565	$138	.00%
OTHER	179	$1,506,817	$45,197	.05%
* TOTAL COUNTY *	762	$16,031,719	$480,870	.52%
JASPER COUNTY				
NEWTON*	505	$20,000,592	$599,967	.65%
COLFAX	72	$4,798,851	$143,962	.16%
MONROE	72	$1,418,439	$42,549	.05%
BAXTER	42	$803,696	$24,110	.03%
KELLOGG	36	$337,279	$10,118	.01%
PRAIRIE CITY	50	$1,253,922	$37,616	.04%
LYNNVILLE	30	$305,075	$9,153	.01%
MINGO	19	$97,157	$2,912	.00%
SULLY	45	$2,135,225	$64,058	.07%
NON-PERMIT	3	$24,099	$726	.00%
OTHER	208	$1,763,897	$52,910	.06%
* TOTAL COUNTY *	1,082	$32,938,232	$988,081	1.07%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	348	$13,124,132	$393,570	.43%
BATAVIA	20	$207,674	$6,229	.01%
LIBERTYVILLE	20	$249,501	$7,485	.01%
LOCKRIDGE	10	$63,263	$1,899	.00%
PACKWOOD	21	$219,207	$6,577	.01%
NON-PERMIT	6	$21,931	$661	.00%
OTHER	111	$819,041	$24,552	.03%
* TOTAL COUNTY *	536	$14,704,749	$440,973	.48%
JOHNSON COUNTY				
IOWA CITY*	1,056	$59,033,105	$1,770,538	1.91%
CORALVILLE	219	$10,516,999	$315,513	.34%
LONE TREE	41	$388,214	$11,644	.01%
OXFORD	34	$313,249	$9,363	.01%
SOLON	57	$718,636	$21,534	.02%
HILLS	21	$414,770	$12,443	.01%
NORTH LIBERTY	42	$1,423,052	$42,690	.05%
SWISHER	25	$364,484	$10,931	.01%
TIFFIN	10	$249,837	$7,497	.01%
NON-PERMIT	11	$23,464	$713	.00%
OTHER	275	$3,843,403	$115,289	.12%
* TOTAL COUNTY *	1,791	$77,289,213	$2,318,155	2.51%
JONES COUNTY				
ANAMOSA*	167	$7,253,145	$217,588	.24%
MONTICELLO	207	$6,212,058	$186,350	.20%
OLIN	43	$914,845	$27,447	.03%
OXFORD JCT	37	$337,425	$10,122	.01%
WYOMING	46	$746,917	$22,366	.02%
CENTER JCT	11	$55,545	$1,665	.00%
ONSLOW	18	$244,123	$7,324	.01%
NON-PERMIT	2	$14,366	$432	.00%
OTHER	210	$1,728,925	$51,868	.06%
* TOTAL COUNTY *	741	$17,507,349	$525,162	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	60	$559,619	$16,791	.02%
SIGOURNEY*	129	$3,378,665	$101,353	.11%
DELTA	21	$106,674	$3,199	.00%
HEDRICK	46	$496,154	$14,882	.02%
RICHLAND	34	$849,979	$25,500	.03%
WHAT CHEER	52	$370,744	$11,124	.01%
GIBSON	10	$221,524	$6,646	.01%
KESWICK	23	$624,293	$18,727	.02%
OLLIE	13	$171,033	$5,131	.01%
SOUTH ENGLISH	18	$229,663	$6,891	.01%
NON-PERMIT	2	$29,199	$877	.00%
OTHER	168	$1,800,543	$54,018	.06%
* TOTAL COUNTY *	576	$8,838,090	$265,139	.29%
KOSSUTH COUNTY				
ALGONA*	313	$13,821,795	$414,597	.45%
BANCROFT	49	$2,179,727	$65,361	.07%
BURT	23	$167,996	$5,039	.01%
LU VERNE	22	$174,867	$5,245	.01%
SWEA CITY	55	$992,912	$29,788	.03%
TITONKA	42	$1,085,388	$32,564	.04%
WESLEY	30	$949,069	$28,473	.03%
WEST BEND	10	$671,890	$20,157	.02%
WHITTEMORE	40	$739,176	$22,175	.02%
FENTON	29	$420,428	$12,615	.01%
LAKOTA	24	$200,971	$6,031	.01%
LEDYARD	16	$224,610	$6,739	.01%
LONE ROCK	20	$101,404	$3,042	.00%
NON-PERMIT	2	$4,600	$138	.00%
OTHER	157	$900,220	$27,008	.03%
* TOTAL COUNTY *	832	$22,635,053	$678,972	.73%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	339	$12,281,601	$368,243	.40%
KEOKUK	420	$20,180,821	$605,200	.65%
DONNELLSON	65	$1,248,036	$37,326	.04%
MONTROSE	24	$329,759	$9,891	.01%
WEST POINT	53	$853,272	$25,599	.03%
ST PAUL	13	$609,821	$18,295	.02%
HOUGHTON	10	$289,331	$8,679	.01%
NON-PERMIT	12	$40,562	$1,224	.00%
OTHER	275	$7,243,195	$217,252	.23%
* TOTAL COUNTY *	1,211	$43,076,398	$1,291,709	1.40%
LINN COUNTY				
CEDAR RAPIDS*	2,893	$186,230,721	$5,586,335	6.04%
MARION	432	$19,829,947	$594,884	.64%
CENTER POINT	49	$927,810	$27,836	.03%
CENTRAL CITY	52	$858,290	$25,751	.03%
HIAWATHA	86	$1,238,241	$37,145	.04%
LISBON	66	$823,216	$24,693	.03%
MT VERNON	95	$3,201,194	$96,031	.10%
COGGON	43	$651,610	$19,546	.02%
FAIRFAX	31	$165,418	$4,962	.01%
SPRINGVILLE	38	$436,251	$13,089	.01%
WALKER	43	$378,301	$11,350	.01%
ALBURNETTE	26	$480,827	$14,419	.02%
ELY	23	$286,688	$8,601	.01%
PALO	18	$69,330	$2,078	.00%
PRAIRIEBURG	10	$81,578	$2,448	.00%
NON-PERMIT	33	$141,025	$4,359	.00%
OTHER	298	$4,606,443	$138,178	.15%
* TOTAL COUNTY *	4,236	$220,406,900	$6,611,705	7.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	80	$2,248,771	$67,452	.07%
WAPELLO*	86	$2,174,817	$65,233	.07%
MORNING SUN	42	$828,598	$24,856	.03%
GRANDVIEW	16	$153,642	$4,605	.00%
LETTS	13	$91,614	$2,749	.00%
OAKVILLE	20	$181,484	$5,443	.01%
NON-PERMIT	2	$533	$16	.00%
OTHER	91	$1,218,130	$36,543	.04%
* TOTAL COUNTY *	350	$6,897,589	$206,897	.22%
LUCAS COUNTY				
CHARITON*	234	$5,947,190	$178,392	.19%
RUSSELL	25	$633,456	$19,004	.02%
DERBY	14	$91,251	$2,737	.00%
LUCAS	16	$55,825	$1,673	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	86	$1,261,535	$37,847	.04%
* TOTAL COUNTY *	375	$7,989,257	$239,653	.26%
LYON COUNTY				
ROCK RAPIDS*	124	$3,669,724	$110,077	.12%
GEORGE	60	$1,158,137	$34,743	.04%
DOON	26	$358,912	$10,766	.01%
INWOOD	46	$1,134,795	$34,046	.04%
LARCHWOOD	38	$521,460	$15,644	.02%
LITTLE ROCK	29	$240,982	$7,228	.01%
LESTER	24	$443,376	$13,304	.01%
NON-PERMIT	3	$15,032	$451	.00%
OTHER	102	$949,333	$28,460	.03%
* TOTAL COUNTY *	452	$8,491,751	$254,719	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	178	$5,426,295	$162,793	.18%
EARLHAM	42	$646,236	$19,391	.02%
MACKSBURG	12	$60,850	$1,827	.00%
ST CHARLES	25	$332,259	$9,966	.01%
TRURO	22	$218,814	$6,564	.01%
NON-PERMIT	2	$56,733	$1,704	.00%
OTHER	101	$565,638	$16,964	.02%
* TOTAL COUNTY *	382	$7,306,825	$219,209	.24%
MAHASKA COUNTY				
OSKALOOSA*	480	$19,189,358	$575,668	.62%
NEW SHARON	65	$1,261,499	$37,827	.04%
BARNES CITY	13	$46,001	$1,381	.00%
FREMONT	28	$196,042	$5,882	.01%
LEIGHTON	10	$53,626	$1,609	.00%
NON-PERMIT	2	$3,100	$93	.00%
OTHER	176	$1,227,492	$36,818	.04%
* TOTAL COUNTY *	774	$21,977,118	$659,278	.71%
MARION COUNTY				
KNOXVILLE*	269	$10,665,239	$319,911	.35%
PELLA	258	$9,358,082	$280,734	.30%
PLEASANTVILLE	61	$747,654	$22,425	.02%
BUSSEY	19	$95,933	$2,865	.00%
MELCHER	37	$488,744	$14,662	.02%
NON-PERMIT	3	$2,099	$65	.00%
OTHER	197	$2,535,424	$76,066	.08%
* TOTAL COUNTY *	844	$23,893,175	$716,728	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	766	$39,809,099	$1,194,195	1.29%
STATE CENTER	68	$828,476	$24,851	.03%
ALBION	19	$279,410	$8,225	.01%
GILMAN	30	$549,494	$16,486	.02%
MELBOURNE	28	$480,510	$14,418	.02%
LAUREL	17	$154,798	$4,643	.01%
LE GRAND	26	$431,038	$12,932	.01%
RHODES	11	$17,646	$529	.00%
NON-PERMIT	8	$13,332	$823	.00%
OTHER	175	$2,475,955	$74,259	.08%
* TOTAL COUNTY *	1,148	$45,039,758	$1,351,361	1.46%
MILLS COUNTY				
GLENWOOD*	154	$4,486,907	$134,609	.15%
MALVERN	56	$1,064,081	$31,924	.03%
EMERSON	23	$438,029	$13,128	.01%
PACIFIC JCT	10	$30,043	$901	.00%
HASTINGS	11	$84,956	$2,549	.00%
HENDERSON	14	$147,761	$4,432	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	102	$751,647	$22,552	.02%
* TOTAL COUNTY *	370	$7,003,424	$210,095	.23%
MITCHELL COUNTY				
OSAGE*	168	$5,082,680	$152,486	.16%
ST ANSGAR	63	$1,919,147	$57,571	.06%
RICEVILLE	38	$447,599	$13,432	.01%
STACYVILLE	36	$1,010,406	$30,312	.03%
NON-PERMIT	2	$8,366	$252	.00%
OTHER	122	$1,048,448	$31,444	.03%
* TOTAL COUNTY *	429	$9,516,646	$285,497	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA	COUNTY				
ONAWA*		163	$5,040,105	$151,201	.16%
MAPLETON		88	$2,492,256	$74,767	.08%
UTE		35	$697,683	$20,928	.02%
WHITING		32	$218,893	$6,566	.01%
BLENCOE		13	$154,019	$4,619	.00%
CASTANA		13	$109,921	$3,299	.00%
MOORHEAD		21	$436,132	$13,075	.01%
SOLDIER		23	$322,038	$9,660	.01%
TURIN		10	$77,796	$2,333	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		57	$421,018	$12,630	.01%
* TOTAL COUNTY *		455	$9,969,861	$299,078	.32%
MONROE	COUNTY				
ALBIA*		182	$5,001,009	$150,011	.16%
LOVILIA		24	$137,067	$4,114	.00%
NON-PERMIT		5	$2,631	$81	.00%
OTHER		93	$887,296	$26,619	.03%
* TOTAL COUNTY *		304	$6,028,003	$180,825	.20%
MONTGOMERY	COUNTY				
RED OAK*		278	$10,536,219	$315,986	.34%
VILLISCA		73	$983,606	$29,490	.03%
STANTON		38	$897,443	$26,923	.03%
ELLIOTT		22	$173,306	$5,202	.01%
NON-PERMIT		1	$500	$15	.00%
OTHER		75	$613,481	$18,404	.02%
* TOTAL COUNTY *		487	$13,204,555	$396,020	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	630	$29,006,225	$870,068	.94%
WEST LIBERTY	102	$2,829,429	$84,860	.09%
WILTON	86	$6,109,230	$183,281	.20%
ATALISSA	15	$65,242	$1,956	.00%
NICHOLS	15	$334,377	$10,031	.01%
NON-PERMIT	6	$84,532	$2,537	.00%
OTHER	184	$2,930,949	$87,935	.10%
* TOTAL COUNTY *	1,038	$41,359,984	$1,240,668	1.34%
OBRIEN COUNTY				
SHELDON	230	$7,879,518	$236,357	.26%
HARTLEY	101	$2,232,812	$66,979	.07%
PAULLINA	89	$1,410,982	$42,328	.05%
PRIMGHAR*	52	$1,146,217	$34,357	.04%
SANBORN	73	$1,326,741	$39,801	.04%
SUTHERLAND	53	$572,861	$17,176	.02%
NON-PERMIT	1	$1,033	$31	.00%
OTHER	116	$913,109	$27,393	.03%
* TOTAL COUNTY *	715	$15,483,273	$464,422	.50%
OSCEOLA COUNTY				
SIBLEY*	146	$4,709,449	$141,287	.15%
ASHTON	25	$429,858	$12,897	.01%
OCHEYEDAN	38	$482,980	$14,491	.02%
HARRIS	10	$100,910	$3,029	.00%
MELVIN	25	$485,018	$14,549	.02%
NON-PERMIT	2	$266	$8	.00%
OTHER	70	$299,466	$8,982	.01%
* TOTAL COUNTY *	316	$6,507,947	$195,243	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	212	$7,865,662	$235,965	.26%
SHENANDOAH	301	$8,798,826	$263,965	.29%
ESSEX	37	$575,020	$17,252	.02%
COIN	13	$116,384	$3,493	.00%
NON-PERMIT	2	$2,832	$87	.00%
OTHER	115	$1,536,341	$46,076	.05%
* TOTAL COUNTY *	680	$18,895,065	$566,838	.61%
PALO ALTO COUNTY				
EMMETSBURG*	168	$5,479,047	$164,352	.18%
GRAETTINGER	48	$489,925	$14,701	.02%
RUTHVEN	36	$808,641	$24,259	.03%
WEST BEND	47	$1,293,660	$38,801	.04%
AYRSHIRE	15	$186,992	$5,610	.01%
MALLARD	22	$251,759	$7,555	.01%
NON-PERMIT	3	$7,832	$237	.00%
OTHER	87	$1,060,457	$31,812	.03%
* TOTAL COUNTY *	426	$9,578,313	$287,327	.31%
PLYMOUTH COUNTY				
LE MARS*	289	$11,975,278	$359,222	.39%
AKRON	68	$1,233,839	$37,018	.04%
KINGSLEY	81	$1,321,272	$39,638	.04%
REMSEN	87	$2,143,180	$64,294	.07%
MERRILL	37	$409,858	$12,296	.01%
BRUNSVILLE	10	$45,598	$1,367	.00%
HINTON	27	$494,767	$14,843	.02%
OYENS	13	$52,016	$1,559	.00%
WESTFIELD	11	$93,263	$2,798	.00%
NON-PERMIT	9	$10,063	$306	.00%
OTHER	129	$701,623	$21,053	.02%
* TOTAL COUNTY *	761	$18,480,757	$554,394	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	49	$588,360	$17,651	.02%
LAURENS	106	$1,986,320	$59,594	.06%
POCAHONTAS*	141	$4,570,329	$136,936	.15%
GILMORE CITY	22	$471,787	$14,144	.02%
ROLFE	47	$948,233	$28,448	.03%
HAVELOCK	15	$225,195	$6,756	.01%
PALMER	20	$353,701	$10,610	.01%
VARINA	12	$49,617	$1,488	.00%
NON-PERMIT	4	$13,965	$419	.00%
OTHER	77	$429,359	$12,876	.01%
* TOTAL COUNTY *	493	$9,636,866	$288,922	.31%
POLK COUNTY				
DES MOINES*	5,930	$418,360,067	$12,550,377	13.57%
WEST DES MOINES	617	$33,916,678	$1,017,496	1.10%
URBANDALE	139	$3,658,321	$109,749	.12%
ALTOONA	155	$4,124,062	$123,703	.13%
ANKENY	357	$13,173,612	$395,015	.43%
CLIVE	21	$1,932,939	$57,989	.06%
GRIMES	76	$1,329,991	$39,898	.04%
MITCHELLVILLE	39	$352,164	$10,567	.01%
POLK CITY	45	$431,427	$12,942	.01%
BONDURANT	39	$592,919	$17,788	.02%
ELKHART	14	$83,142	$2,496	.00%
RUNNELLS	28	$502,003	$15,061	.02%
JOHNSTON	28	$593,975	$17,820	.02%
NON-PERMIT	84	$373,274	$11,280	.01%
OTHER	160	$2,902,010	$87,021	.09%
* TOTAL COUNTY *	7,732	$482,326,584	$14,469,202	15.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,037	$49,741,534	$1,492,197	1.61%
AVOCA	90	$3,374,795	$101,247	.11%
CARTER LAKE	48	$1,720,897	$51,624	.06%
OAKLAND	75	$1,705,375	$51,136	.06%
CARSON	32	$362,676	$10,879	.01%
NEOLA	39	$645,462	$19,362	.02%
WALNUT	43	$629,655	$18,889	.02%
CRESCENT	17	$378,065	$11,338	.01%
HANCOCK	12	$92,979	$2,791	.00%
MACEDONIA	15	$592,364	$17,772	.02%
MINDEN	32	$570,211	$17,105	.02%
TREYNOR	31	$398,909	$11,966	.01%
UNDERWOOD	30	$396,972	$11,910	.01%
NON-PERMIT	17	$33,194	$1,000	.00%
OTHER	338	$10,431,112	$312,924	.34%
* TOTAL COUNTY *	1,856	$71,074,200	$2,132,140	2.31%
POWESHIEK COUNTY				
GRINNELL	291	$11,472,115	$344,063	.37%
BROOKLYN	83	$2,383,859	$71,458	.08%
MONTEZUMA*	111	$2,467,442	$74,021	.08%
DEEP RIVER	22	$118,731	$3,560	.00%
MALCOM	19	$298,728	$8,961	.01%
NON-PERMIT	1	$600	$18	.00%
OTHER	144	$1,872,650	$56,170	.06%
* TOTAL COUNTY *	671	$18,614,125	$558,251	.60%
RINGGOLD COUNTY				
MOUNT AYR*	123	$3,453,307	$103,605	.11%
DIAGONAL	22	$244,916	$7,347	.01%
KELLERTON	19	$169,354	$5,081	.01%
TINGLEY	14	$135,765	$4,073	.00%
NON-PERMIT	1	$26,100	$784	.00%
OTHER	73	$615,612	$18,468	.02%
* TOTAL COUNTY *	252	$4,645,054	$139,358	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	157	$4,047,289	$121,417	.13%
LAKE VIEW	76	$1,486,909	$44,606	.05%
ODEBOLT	76	$1,645,078	$49,352	.05%
EARLY	39	$953,862	$28,613	.03%
SCHALLER	41	$773,731	$23,200	.03%
WALL LAKE	38	$774,522	$23,236	.03%
AUBURN	25	$291,190	$8,735	.01%
LYTTON	23	$226,514	$6,797	.01%
NEMAHA	11	$72,100	$2,165	.00%
NON-PERMIT	4	$11,266	$339	.00%
OTHER	81	$948,247	$28,438	.03%
* TOTAL COUNTY *	571	$11,230,708	$336,898	.36%
SCOTT COUNTY				
DAVENPORT*	2,286	$146,428,583	$4,391,997	4.75%
BETTENDORF	533	$34,087,165	$1,022,513	1.11%
BUFFALO	33	$478,902	$14,361	.02%
LE CLAIRE	62	$627,925	$18,840	.02%
BLUE GRASS	51	$606,248	$18,188	.02%
ELDRIDGE	84	$3,410,604	$102,318	.11%
PRINCETON	31	$749,263	$22,474	.02%
WALCOTT	64	$2,575,170	$77,257	.08%
DIXON	15	$224,892	$6,747	.01%
LONG GROVE	16	$84,189	$2,527	.00%
MCCAUSLAND	14	$146,783	$4,403	.00%
NEW LIBERTY	11	$27,610	$829	.00%
RIVERDALE	11	$283,555	$8,506	.01%
NON-PERMIT	35	$171,786	$5,170	.01%
OTHER	213	$5,197,302	$155,920	.17%
* TOTAL COUNTY *	3,459	$195,099,977	$5,852,050	6.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	260	$9,747,245	$292,345	.32%
ELK HORN	31	$673,185	$20,196	.02%
SHELBY	32	$348,901	$10,464	.01%
DEFIANCE	25	$183,810	$5,515	.01%
EARLING	35	$289,411	$8,685	.01%
IRWIN	35	$458,239	$13,748	.01%
PANAMA	21	$136,657	$4,101	.00%
PORTSMOUTH	14	$180,295	$5,409	.01%
WESTPHALIA	10	$97,468	$2,924	.00%
NON-PERMIT	3	$43,099	$1,296	.00%
OTHER	106	$1,137,390	$34,123	.04%
* TOTAL COUNTY *	572	$13,295,700	$398,806	.43%
SIOUX COUNTY				
HAWARDEN	129	$2,789,421	$83,651	.09%
ALTON	51	$1,061,084	$31,832	.03%
HULL	76	$1,262,576	$37,873	.04%
ORANGE CITY*	153	$5,472,416	$164,140	.18%
ROCK VALLEY	138	$4,641,785	$139,253	.15%
SIOUX CENTER	196	$5,985,958	$179,578	.19%
BOYDEN	44	$793,114	$23,787	.03%
HOSPERS	47	$628,965	$18,871	.02%
IRETON	42	$1,118,808	$33,561	.04%
GRANVILLE	24	$309,178	$9,274	.01%
MAURICE	17	$73,192	$2,196	.00%
NON-PERMIT	5	$27,465	$841	.00%
OTHER	186	$1,507,823	$45,222	.05%
* TOTAL COUNTY *	1,108	$25,671,785	$770,079	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	905	$49,684,151	$1,490,435	1.61%
NEVADA*	182	$6,322,853	$189,664	.21%
STORY CITY	111	$3,615,308	$108,433	.12%
CAMBRIDGE	23	$178,287	$5,344	.01%
COLO	35	$366,800	$11,003	.01%
MAXWELL	33	$403,764	$12,109	.01%
ROLAND	39	$547,255	$16,416	.02%
SLATER	48	$1,138,009	$34,136	.04%
ZEARING	27	$375,674	$11,269	.01%
COLLINS	24	$297,729	$8,933	.01%
GILBERT	18	$140,034	$4,202	.00%
HUXLEY	45	$910,286	$27,293	.03%
MCCALLSBURG	20	$231,428	$6,943	.01%
NON-PERMIT	19	$226,594	$6,812	.01%
OTHER	164	$1,931,071	$57,823	.06%
* TOTAL COUNTY *	1,693	$66,369,243	$1,990,815	2.15%
TAMA COUNTY				
TAMA	135	$3,957,774	$118,715	.13%
DYSART	63	$979,960	$29,401	.03%
TOLEDO*	101	$5,019,352	$150,576	.16%
TRAER	104	$2,449,289	$73,479	.08%
GARWIN	28	$187,496	$5,622	.01%
GLADBROOK	60	$1,160,364	$34,811	.04%
CHELSEA	28	$419,306	$12,579	.01%
CLUTIER	14	$95,293	$2,845	.00%
ELBERON	12	$64,382	$1,931	.00%
LINCOLN	12	$701,247	$21,015	.02%
MONTOUR	11	$146,288	$4,389	.00%
NON-PERMIT	1	$133	$5	.00%
OTHER	117	$432,924	$12,985	.01%
* TOTAL COUNTY *	686	$15,613,808	$468,353	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	110	$1,837,263	$55,087	.06%
LENOX	76	$1,851,438	$55,540	.06%
CLEARFIELD	31	$369,167	$11,064	.01%
NEW MARKET	30	$129,117	$3,872	.00%
BLOCKTON	14	$144,[illegible]9	$4,334	.00%
GRAVITY	10	$38,145	$1,144	.00%
SHARPSBURG	12	$25,660	$778	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	70	$235,689	$7,068	.01%
* TOTAL COUNTY *	353	$4,631,118	$138,887	.15%
UNION COUNTY				
CRESTON*	325	$11,095,136	$332,863	.36%
AFTON	50	$777,621	$23,329	.03%
LORIMOR	26	$244,857	$7,346	.01%
NON-PERMIT	3	$6,498	$197	.00%
OTHER	75	$263,099	$7,892	.01%
* TOTAL COUNTY *	479	$12,387,211	$371,627	.40%
VAN BUREN COUNTY				
KEOSAUQUA*	60	$1,285,117	$38,553	.04%
BONAPARTE	25	$353,702	$10,613	.01%
FARMINGTON	59	$568,346	$17,055	.02%
MILTON	23	$262,048	$7,858	.01%
BIRMINGHAM	18	$120,661	$3,620	.00%
CANTRIL	23	$146,005	$4,380	.00%
STOCKPORT	19	$295,472	$8,863	.01%
NON-PERMIT	1	$633	$20	.00%
OTHER	129	$763,687	$22,912	.02%
* TOTAL COUNTY *	357	$3,795,671	$113,874	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	762	$33,704,415	$1,010,722	1.09%
ELDON	43	$619,698	$18,537	.02%
EDDYVILLE	35	$303,665	$9,108	.01%
AGENCY	38	$311,087	$9,331	.01%
BLAKESBURG	19	$112,679	$3,381	.00%
NON-PERMIT	9	$11,498	$348	.00%
OTHER	172	$1,410,115	$42,307	.05%
* TOTAL COUNTY *	1,078	$36,473,157	$1,093,734	1.18%
WARREN COUNTY				
INDIANOLA*	309	$10,059,951	$301,786	.33%
CARLISLE	72	$1,220,873	$36,627	.04%
NORWALK	64	$833,025	$24,992	.03%
MILO	25	$254,033	$7,620	.01%
CUMMING	10	$19,264	$578	.00%
HARTFORD	13	$125,843	$3,776	.00%
LACONA	22	$320,399	$9,612	.01%
MARTENSDALE	11	$121,506	$3,645	.00%
NEW VIRGINIA	21	$238,982	$7,171	.01%
NON-PERMIT	8	$15,898	$481	.00%
OTHER	205	$1,844,029	$55,317	.06%
* TOTAL COUNTY *	760	$15,053,803	$451,605	.49%
WASHINGTON COUNTY				
WASHINGTON*	309	$12,106,881	$363,187	.39%
KALONA	110	$3,298,311	$98,942	.11%
BRIGHTON	35	$426,661	$12,786	.01%
RIVERSIDE	36	$421,091	$12,635	.01%
WELLMAN	62	$1,706,342	$51,190	.06%
AINSWORTH	21	$351,431	$10,479	.01%
CRAWFORDSVILLE	20	$129,566	$3,885	.00%
WEST CHESTER	12	$30,509	$915	.00%
NON-PERMIT	3	$533	$18	.00%
OTHER	161	$1,321,442	$39,642	.04%
* TOTAL COUNTY *	769	$19,792,767	$593,679	.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	113	$2,484,119	$74,528	.08%
SEYMOUR	49	$457,128	$13,713	.01%
ALLERTON	33	$284,426	$8,534	.01%
HUMESTON	49	$806,965	$24,211	.03%
LINEVILLE	11	$116,620	$3,499	.00%
PROMISE CITY	11	$66,783	$2,004	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	92	$500,363	$14,965	.02%
* TOTAL COUNTY *	358	$4,716,404	$141,454	.15%
WEBSTER COUNTY				
FT DODGE*	884	$46,485,552	$1,394,499	1.51%
GOWRIE	69	$1,397,768	$41,768	.05%
DAYTON	49	$1,054,092	$31,622	.03%
LEHIGH	25	$546,185	$16,387	.02%
OTHO	11	$29,306	$879	.00%
BADGER	19	$324,303	$9,728	.01%
BARNUM	10	$66,388	$1,992	.00%
CALLENDAR	18	$540,493	$16,216	.02%
CLARE	10	$62,085	$1,863	.00%
DUNCOMBE	17	$167,853	$5,038	.01%
HARCOURT	20	$824,839	$24,743	.03%
MOORLAND	14	$110,523	$3,316	.00%
VINCENT	14	$1,025,742	$30,772	.03%
NON-PERMIT	9	$30,064	$908	.00%
OTHER	228	$4,861,116	$145,834	.16%
* TOTAL COUNTY *	1,397	$57,526,309	$1,725,565	1.87%
WINNEBAGO COUNTY				
FOREST CITY*	150	$3,889,810	$116,698	.13%
BUFFALO CENTER	75	$1,531,820	$45,892	.05%
LAKE MILLS	117	$3,017,605	$90,526	.10%
THOMPSON	34	$998,209	$29,947	.03%
LELAND	15	$17,488	$527	.00%
RAKE	22	$362,757	$10,881	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	87	$1,381,395	$41,442	.04%
* TOTAL COUNTY *	500	$11,199,084	$335,913	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	292	$10,838,772	$325,132	.35%
CALMAR	60	$1,116,879	$33,503	.04%
OSSIAN	63	$914,841	$27,448	.03%
FT. ATKINSON	34	$884,824	$26,544	.03%
RIDGEWAY	19	$163,793	$4,913	.01%
SPILLVILLE	23	$378,926	$11,335	.01%
NON-PERMIT	8	$12,597	$384	.00%
OTHER	172	$1,927,084	$57,812	.06%
* TOTAL COUNTY *	671	$16,237,716	$487,071	.53%
WOODBURY COUNTY				
SIOUX CITY*	2,006	$111,026,151	$3,330,689	3.60%
MOVILLE	64	$2,374,552	$71,238	.08%
ANTHON	53	$1,003,091	$30,094	.03%
CORRECTIONVILLE	57	$835,711	$25,066	.03%
DANBURY	32	$491,106	$14,723	.02%
SERGEANT BLUFF	68	$937,086	$28,113	.03%
SLOAN	43	$543,950	$16,319	.02%
CUSHING	24	$97,839	$2,934	.00%
HORNICK	16	$324,491	$9,733	.01%
LAWTON	25	$294,221	$8,826	.01%
OTO	12	$59,895	$1,797	.00%
PIERSON	28	$330,753	$9,916	.01%
SALIX	17	$223,055	$6,691	.01%
SMITHLAND	17	$80,497	$2,415	.00%
NON-PERMIT	28	$155,926	$4,697	.01%
OTHER	102	$877,520	$26,327	.03%
* TOTAL COUNTY *	2,592	$119,655,844	$3,589,578	3.88%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	51	$706,760	$21,206	.02%
NORTHWOOD*	95	$3,252,897	$97,578	.11%
FERTILE	17	$150,243	$4,508	.00%
GRAFTON	22	$247,667	$7,429	.01%
HANLONTOWN	16	$181,244	$5,439	.01%
JOICE	12	$78,070	$2,341	.00%
KENSETT	18	$190,698	$5,721	.01%
NON-PERMIT	9	$21,465	$647	.00%
OTHER	67	$657,000	$19,711	.02%
* TOTAL COUNTY *	307	$5,486,044	$164,580	.18%
WRIGHT COUNTY				
CLARION*	161	$4,522,377	$135,646	.15%
EAGLE GROVE	148	$4,717,090	$141,515	.15%
BELMOND	131	$3,928,241	$117,850	.13%
DOWS	43	$697,378	$20,922	.02%
GOLDFIELD	36	$1,127,266	$33,818	.04%
ROWAN	17	$295,666	$8,870	.01%
WOOLSTOCK	13	$1,143,993	$34,320	.04%
NON-PERMIT	1	$200	$7	.00%
OTHER	83	$967,192	$29,017	.03%
* TOTAL COUNTY *	633	$17,399,403	$521,965	.56%
* LATE FILERS *	7,124	$74,941,971	$2,247,799	2.43%
** GRAND TOTAL **	93,215	$3,083,024,446	$92,478,928	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	24	$320,079
* TOTAL *	24	$320,079

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$24,451
BLDG. MTL.	20	$37,320
GEN. MDSE.	6	$3,762
FOOD	6	$6,512
MOTOR VEH.	38	$25,228
APPAREL	7	$3,528
HOME FURN.	12	$2,292
EAT DRINK	25	$19,148
SPECIALTY	48	$21,053
SERVICES	113	$22,828
WHOLESALE	45	$60,614
MISC.	51	$41,771
* TOTAL *	382	$268,507

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	5	$5,137
GEN. MDSE.		
FOOD	7	$5,912
MOTOR VEH.	18	$17,583
APPAREL		
HOME FURN.	6	$2,978
EAT DRINK	21	$10,159
SPECIALTY	32	$8,528
SERVICES	63	$9,930
WHOLESALE	27	$23,742
MISC.	30	$39,716
* TOTAL *	209	$123,685

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$26,764	13	$66,083	19	$92,847
BLDG. MTL.	5	$5,345	18	$15,056	23	$20,401
GEN. MDSE.	5	$16,790	7	$4,993	12	$21,783
FOOD	5	$14,399	9	$3,436	14	$17,835
MOTOR VEH.	21	$18,871	25	$9,404	46	$28,275
APPAREL	8	$5,606	9	$3,948	17	$9,554
HOME FURN.	5	$2,872	10	$4,490	15	$7,362
EAT DRINK	14	$8,112	34	$16,431	48	$24,543
SPECIALTY	21	$13,958	46	$8,776	67	$22,734
SERVICES	70	$14,650	109	$23,328	179	$37,978
WHOLESALE	11	$17,832	32	$36,681	43	$54,513
MISC.	22	$3,909	47	$33,051	69	$36,960
* TOTAL *	193	$149,108	359	$225,677	552	$374,785

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$70,463	12	$19,305	18	$89,768
BLDG. MTL.	11	$13,775	8	$6,148	19	$19,923
GEN. MDSE.	11	$40,216			11	$40,216
FOOD	11	$20,646	9	$1,513	20	$22,159
MOTOR VEH.	34	$31,944	19	$2,778	53	$34,722
APPAREL	10	$9,607			10	$9,607
HOME FURN.	13	$9,534			13	$9,534
EAT DRINK	25	$20,320	21	$5,181	46	$25,501
SPECIALTY	51	$25,308	47	$2,999	98	$28,307
SERVICES	84	$20,382	72	$5,136	156	$25,518
WHOLESALE	23	$28,240	19	$15,957	42	$44,197
MISC.	25	$9,616	48	$4,951	73	$14,567
* TOTAL *	304	$300,051	255	$63,968	559	$364,019

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$46,679	7	$2,249	13	$48,928
BLDG. MTL.	11	$8,854	6	$1,427	17	$10,281
GEN. MDSE.						
FOOD	5	$8,175	6	$2,304	11	$10,479
MOTOR VEH.	8	$10,130	11	$5,785	19	$15,915
APPAREL	8	$4,361	5	$285	13	$4,646
HOME FURN.	9	$12,147			9	$12,147
EAT DRINK	9	$8,423	17	$6,257	26	$14,680
SPECIALTY	23	$13,842	27	$896	50	$14,738
SERVICES	45	$12,882	44	$7,318	89	$20,200
WHOLESALE	14	$22,885	25	$12,560	39	$35,445
MISC.	27	$13,521	32	$4,541	59	$18,062
* TOTAL *	165	$161,899	180	$43,622	345	$205,521

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$18,373
BLDG. MTL.			6	$12,731	24	$12,241
GEN. MDSE.			7	$11,259		
FOOD					12	$6,714
MOTOR VEH.	10	$20,614	18	$16,303	29	$29,254
APPAREL	6	$5,623	7	$9,309		
HOME FURN.			12	$12,497	8	$4,039
EAT DRINK	12	$6,499	15	$16,553	35	$14,063
SPECIALTY	12	$4,653	32	$12,899	63	$26,906
SERVICES	38	$10,247	52	$15,629	125	$17,452
WHOLESALE	11	$9,226	19	$40,892	58	$47,310
MISC.	29	$49,383	35	$93,013	57	$9,229
* TOTAL *	118	$106,245	203	$241,085	431	$185,581

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$18,373
BLDG. MTL.	30	$24,972
GEN. MDSE.	7	$11,259
FOOD	12	$6,714
MOTOR VEH.	57	$66,171
APPAREL	13	$14,932
HOME FURN.	20	$16,536
EAT DRINK	62	$37,115
SPECIALTY	107	$44,458
SERVICES	215	$43,328
WHOLESALE	88	$97,428
MISC.	121	$151,625
* TOTAL *	752	$532,911

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$609,501	8	$191,771		
BLDG. MTL.	59	$125,793	26	$57,915		
GEN. MDSE.	23	$404,669	11	$81,693		
FOOD	51	$146,905	28	$63,634		
MOTOR VEH.	156	$233,259	64	$81,656	8	$2,577
APPAREL	54	$84,157	44	$59,749		
HOME FURN.	93	$187,446	36	$46,107		
EAT DRINK	153	$269,568	64	$129,616	12	$9,586
SPECIALTY	403	$272,464	209	$104,537	28	$10,451
SERVICES	534	$407,803	239	$124,523	24	$8,423
WHOLESALE	181	$436,496	54	$62,470		
MISC.	211	$227,070	84	$108,921	23	$16,473
* TOTAL *	1,933	$3,405,131	867	$1,112,592	95	$47,510

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$22,693	36	$823,965
BLDG. MTL.	15	$17,850	100	$201,558
GEN. MDSE.	6	$7,438	40	$493,800
FOOD	9	$10,531	88	$221,070
MOTOR VEH.	33	$14,828	261	$332,320
APPAREL			98	$143,906
HOME FURN.	10	$2,626	139	$236,179
EAT DRINK	29	$14,688	258	$423,458
SPECIALTY	76	$6,667	716	$394,119
SERVICES	117	$17,529	914	$558,278
WHOLESALE	48	$36,359	283	$535,325
MISC.	85	$8,782	403	$361,246
* TOTAL *	441	$159,991	3,336	$4,725,224

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$100,233	15	$44,096	21	$144,329
BLDG. MTL.	14	$16,716	12	$7,307	26	$24,023
GEN. MDSE.	11	$40,536			11	$40,536
FOOD	11	$24,713	10	$7,445	21	$32,158
MOTOR VEH.	33	$37,824	27	$7,383	60	$45,207
APPAREL	11	$12,982			11	$12,982
HOME FURN.	17	$33,515	9	$8,537	26	$42,052
EAT DRINK	35	$40,636	16	$4,430	51	$45,066
SPECIALTY	91	$34,802	58	$4,879	149	$39,681
SERVICES	128	$34,476	87	$10,534	215	$45,010
WHOLESALE	31	$27,183	33	$33,681	64	$60,864
MISC.	49	$25,574	58	$40,838	107	$66,412
* TOTAL *	437	$429,190	325	$169,130	762	$598,320

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$38,919	20	$38,919
BLDG. MTL.	9	$14,496	29	$22,572	38	$37,068
GEN. MDSE.	8	$30,998	7	$9,063	15	$40,061
FOOD			15	$9,271	15	$9,271
MOTOR VEH.	27	$34,746	33	$40,980	60	$75,726
APPAREL	19	$15,586	8	$1,407	27	$16,993
HOME FURN.	11	$10,937	10	$5,761	21	$16,698
EAT DRINK	21	$24,069	26	$18,403	47	$42,472
SPECIALTY	49	$24,256	87	$15,105	136	$39,361
SERVICES	80	$54,227	143	$36,897	223	$91,124
WHOLESALE	27	$54,701	56	$50,568	83	$105,269
MISC.	40	$98,188	77	$15,044	117	$113,232
* TOTAL *	291	$362,204	511	$263,990	802	$626,194

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$24,557	14	$24,557
BLDG. MTL.	10	$16,996	20	$17,664	30	$34,660
GEN. MDSE.	5	$20,288			5	$20,288
FOOD	5	$19,581	16	$8,143	21	$27,724
MOTOR VEH.	19	$18,235	32	$29,852	51	$48,087
APPAREL	8	$4,714			8	$4,714
HOME FURN.	6	$3,297	14	$5,625	20	$8,922
EAT DRINK	21	$20,628	33	$10,886	54	$31,514
SPECIALTY	47	$23,992	64	$8,865	111	$32,857
SERVICES	73	$15,401	137	$17,329	210	$32,730
WHOLESALE	24	$39,417	65	$42,494	89	$81,911
MISC.	34	$71,904	57	$16,396	91	$88,300
* TOTAL *	252	$254,453	452	$181,811	704	$436,264

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$88,999	19	$28,929	28	$117,928
BLDG. MTL.	11	$15,834	19	$40,736	30	$56,570
GEN. MDSE.	9	$40,209	6	$7,052	15	$47,261
FOOD	7	$27,008	6	$2,857	13	$29,865
MOTOR VEH.	34	$44,412	24	$8,764	58	$53,176
APPAREL	18	$22,683	6	$1,479	24	$24,162
HOME FURN.	27	$23,258	8	$14,139	35	$37,397
EAT DRINK	30	$39,480	35	$13,391	65	$52,871
SPECIALTY	59	$44,783	61	$13,639	120	$58,422
SERVICES	112	$42,942	110	$15,794	222	$58,736
WHOLESALE	38	$64,403	58	$79,946	96	$144,349
MISC.	50	$52,165	74	$13,546	124	$65,711
* TOTAL *	404	$506,176	426	$240,272	830	$746,448

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

BUTLER CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$102,814
BLDG. MTL.	34	$35,530
GEN. MDSE.	10	$12,071
FOOD	22	$12,331
MOTOR VEH.	51	$36,324
APPAREL	8	$4,185
HOME FURN.	23	$8,071
EAT DRINK	38	$19,451
SPECIALTY	84	$28,753
SERVICES	205	$39,217
WHOLESALE	60	$51,316
MISC.	91	$15,862
* TOTAL *	657	$365,925

CALHOUN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$75,857
BLDG. MTL.	22	$17,442
GEN. MDSE.	9	$12,346
FOOD	14	$13,818
MOTOR VEH.	34	$26,351
APPAREL	13	$11,111
HOME FURN.	23	$9,430
EAT DRINK	28	$12,304
SPECIALTY	66	$18,836
SERVICES	150	$41,097
WHOLESALE	62	$93,493
MISC.	65	$8,332
* TOTAL *	502	$340,417

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

CARROLL CLASS	CARROLL* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	7	$86,193	27	$34,220	34	$120,413
BLDG. MTL.	15	$43,245	18	$17,272	33	$60,517
GEN. MDSE.	10	$63,582	9	$5,160	19	$68,742
FOOD	7	$28,274	12	$4,914	19	$33,188
MOTOR VEH.	25	$34,548	38	$28,749	63	$63,297
APPAREL	15	$19,549			15	$19,549
HOME FURN.	15	$29,340	12	$12,172	27	$41,512
EAT DRINK	34	$48,521	36	$19,238	70	$67,759
SPECIALTY	56	$49,549	53	$15,522	109	$65,071
SERVICES	116	$46,904	107	$32,111	223	$79,015
WHOLESALE	46	$67,120	63	$69,475	109	$136,595
MISC.	40	$6,137	59	$28,076	99	$34,213
* TOTAL *	386	$522,962	434	$266,909	820	$789,871

CASS CLASS	ATLANTIC* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			21	$21,624	21	$21,624
BLDG. MTL.	12	$37,188	13	$8,313	25	$45,501
GEN. MDSE.	11	$54,263	5	$2,834	16	$57,097
FOOD	9	$23,327	8	$8,028	17	$31,355
MOTOR VEH.	35	$27,391	28	$13,283	63	$40,674
APPAREL	18	$15,320	5	$2,039	23	$17,359
HOME FURN.	12	$6,012	14	$2,809	26	$8,821
EAT DRINK	21	$24,862	24	$12,670	45	$37,532
SPECIALTY	52	$31,523	50	$13,334	102	$44,857
SERVICES	79	$25,584	110	$27,067	189	$52,651
WHOLESALE	32	$52,284	46	$44,553	78	$96,837
MISC.	48	$76,477	49	$7,239	97	$83,716
* TOTAL *	329	$374,231	373	$163,793	702	$538,024

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$16,274	18	$16,274
BLDG. MTL.	5	$6,464	10	$9,419	15	$15,883
GEN. MDSE.	5	$9,590	7	$8,654	12	$18,244
FOOD	5	$9,977	8	$5,699	13	$15,676
MOTOR VEH.	14	$26,474	40	$43,044	54	$69,518
APPAREL	9	$8,305			9	$8,305
HOME FURN.	7	$8,734	17	$3,371	24	$12,105
EAT DRINK	9	$5,410	35	$23,516	44	$28,926
SPECIALTY	37	$10,350	79	$11,044	116	$21,394
SERVICES	48	$11,682	164	$29,835	212	$41,517
WHOLESALE	21	$27,135	60	$82,150	81	$109,285
MISC.	25	$35,347	91	$20,107	116	$55,454
* TOTAL *	185	$159,468	529	$253,113	714	$412,581

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$219,127	5	$48,273	12	$4,668
BLDG. MTL.	23	$53,425	6	$13,162	8	$13,307
GEN. MDSE.	14	$213,476	8	$7,433		
FOOD	20	$59,535	5	$16,874	8	$2,790
MOTOR VEH.	70	$86,689	26	$25,390	20	$6,155
APPAREL	32	$57,970	12	$9,446		
HOME FURN.	34	$44,880	14	$12,457		
EAT DRINK	83	$116,014	30	$35,588	22	$20,540
SPECIALTY	174	$117,197	55	$20,936	48	$17,995
SERVICES	271	$178,787	89	$39,526	73	$11,341
WHOLESALE	86	$163,047	22	$10,696	50	$18,355
MISC.	104	$38,816	37	$14,589	59	$15,828
* TOTAL *	920	$1,348,963	309	$254,370	300	$110,979

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$272,068
BLDG. MTL.	37	$79,894
GEN. MDSE.	22	$220,909
FOOD	33	$79,199
MOTOR VEH.	116	$118,234
APPAREL	44	$67,416
HOME FURN.	48	$57,337
EAT DRINK	135	$172,142
SPECIALTY	277	$156,128
SERVICES	433	$229,654
WHOLESALE	158	$192,098
MISC.	200	$69,233
* TOTAL *	1,529	$1,714,312

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$76,378	17	$11,252	23	$87,630
BLDG. MTL.	11	$11,506	7	$15,575	18	$27,081
GEN. MDSE.	5	$32,077			5	$32,077
FOOD	8	$22,994			8	$22,994
MOTOR VEH.	24	$29,227	21	$10,467	45	$39,694
APPAREL	16	$20,657			16	$20,657
HOME FURN.	10	$15,123	7	$1,848	17	$16,971
EAT DRINK	20	$25,197	15	$6,346	35	$31,543
SPECIALTY	50	$27,260	50	$11,216	100	$38,476
SERVICES	102	$24,491	92	$20,807	194	$45,298
WHOLESALE	23	$30,288	39	$23,039	62	$53,327
MISC.	35	$28,435	61	$25,113	96	$53,548
* TOTAL *	310	$343,633	309	$125,663	619	$469,296

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

CHICKASAW CLASS	NEW HAMPTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			14	$23,486	14	$23,486
BLDG. MTL.	6	$16,103	16	$13,530	22	$29,633
GEN. MDSE.	6	$12,194	5	$671	11	$12,865
FOOD			13	$4,468	13	$4,468
MOTOR VEH.	27	$29,211	23	$18,745	50	$47,956
APPAREL	8	$4,008	5	$1,162	13	$5,170
HOME FURN.	7	$7,015	6	$3,383	13	$10,398
EAT DRINK	14	$12,049	27	$14,803	41	$26,852
SPECIALTY	31	$14,448	57	$3,058	88	$17,506
SERVICES	49	$19,980	92	$16,440	141	$36,420
WHOLESALE	20	$36,576	43	$43,916	63	$80,492
MISC.	27	$54,065	53	$16,768	80	$70,833
* TOTAL *	195	$205,649	354	$160,430	549	$366,079

CLARKE CLASS	OSCEOLA* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$13,371			6	$13,371
GEN. MDSE.						
FOOD	8	$14,714			8	$14,714
MOTOR VEH.	21	$14,531	10	$644	31	$15,175
APPAREL	5	$3,907			5	$3,907
HOME FURN.	9	$5,137			9	$5,137
EAT DRINK	14	$14,188			14	$14,188
SPECIALTY	31	$12,819	15	$5,124	46	$17,943
SERVICES	63	$17,960	34	$6,609	97	$24,569
WHOLESALE	19	$53,815	14	$5,602	33	$59,417
MISC.	25	$91,603	23	$13,777	48	$105,380
* TOTAL *	201	$242,045	96	$31,756	297	$273,801

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$87,053	17	$18,593	24	$105,646
BLDG. MTL.	24	$41,523	13	$8,713	37	$50,236
GEN. MDSE.	13	$79,730			13	$79,730
FOOD	14	$33,917	8	$1,574	22	$35,491
MOTOR VEH.	25	$57,871	19	$5,629	44	$63,500
APPAREL	32	$39,869			32	$39,869
HOME FURN.	31	$32,404	6	$4,059	37	$36,463
EAT DRINK	36	$49,726	18	$4,945	54	$54,671
SPECIALTY	96	$61,944	40	$2,772	136	$64,716
SERVICES	150	$72,481	67	$4,195	217	$76,676
WHOLESALE	46	$84,091	39	$56,705	85	$140,796
MISC.	57	$36,895	36	$2,508	93	$39,403
* TOTAL *	531	$677,504	263	$109,693	794	$787,197

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$62,668
BLDG. MTL.	38	$45,630
GEN. MDSE.	15	$11,332
FOOD	24	$17,713
MOTOR VEH.	63	$26,310
APPAREL	8	$7,058
HOME FURN.	17	$13,050
EAT DRINK	55	$31,038
SPECIALTY	98	$26,469
SERVICES	203	$35,341
WHOLESALE	102	$158,288
MISC.	74	$13,591
* TOTAL *	731	$448,488

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$224,985				
BLDG. MTL.	22	$49,757	5	$7,139		
GEN. MDSE.	12	$156,748				
FOOD	26	$78,013				
MOTOR VEH.	60	$103,618	14	$6,603	7	$2,821
APPAREL	22	$20,679				
HOME FURN.	38	$65,721	10	$11,761		
EAT DRINK	93	$168,890	16	$14,159	10	$8,413
SPECIALTY	153	$160,401	18	$17,409	22	$1,210
SERVICES	274	$115,599	56	$9,851	31	$6,904
WHOLESALE	51	$56,211	29	$36,268	5	$4,192
MISC.	90	$85,397	35	$82,798	17	$8,625
* TOTAL *	851	$1,286,019	183	$185,988	92	$32,165

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$12,291	33	$237,276
BLDG. MTL.	15	$6,718	42	$63,614
GEN. MDSE.			12	$156,748
FOOD	8	$2,847	34	$80,860
MOTOR VEH.	28	$24,700	109	$137,742
APPAREL			22	$20,679
HOME FURN.	8	$7,888	56	$85,370
EAT DRINK	37	$15,490	156	$206,952
SPECIALTY	61	$4,338	254	$183,358
SERVICES	133	$34,741	494	$167,095
WHOLESALE	50	$36,804	135	$133,475
MISC.	65	$6,998	207	$183,818
* TOTAL *	428	$152,815	1,554	$1,656,987

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

CRAWFORD CLASS	DENISON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$59,613	18	$26,342	23	$85,955
BLDG. MTL.	14	$23,523	14	$12,640	28	$36,163
GEN. MDSE.	7	$36,668			7	$36,668
FOOD	7	$20,221	15	$4,820	22	$25,041
MOTOR VEH.	23	$31,603	30	$23,762	53	$55,365
APPAREL	15	$14,432			15	$14,432
HOME FURN.	16	$8,846	9	$192	25	$9,038
EAT DRINK	32	$35,907	31	$12,998	63	$48,905
SPECIALTY	40	$24,906	45	$9,940	85	$34,846
SERVICES	69	$26,703	120	$18,714	189	$45,417
WHOLESALE	20	$30,774	51	$27,559	71	$58,333
MISC.	40	$11,146	46	$11,963	86	$23,109
* TOTAL *	288	$324,342	379	$148,930	667	$473,272

DALLAS CLASS	PERRY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			31	$109,303	31	$109,303
BLDG. MTL.	8	$14,271	30	$16,961	38	$31,232
GEN. MDSE.	8	$39,462	11	$16,015	19	$55,477
FOOD			14	$11,990	14	$11,990
MOTOR VEH.	25	$22,999	62	$38,331	87	$61,330
APPAREL	12	$13,175	8	$2,213	20	$15,388
HOME FURN.	8	$4,950	19	$5,246	27	$10,196
EAT DRINK	18	$13,648	37	$20,016	55	$33,664
SPECIALTY	38	$15,070	104	$16,907	142	$31,977
SERVICES	93	$58,394	197	$57,343	290	$115,737
WHOLESALE	20	$30,841	76	$92,027	96	$122,868
MISC.	41	$71,857	80	$49,715	121	$121,572
* TOTAL *	271	$284,667	669	$436,067	940	$720,734

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

DAVIS CLASS	BLOOMFIELD* NO. OF BUS.	BLOOMFIELD* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES						
BLDG. MTL.			12	$4,324	12	$4,324
GEN. MDSE.						
FOOD						
MOTOR VEH.	14	$16,571	6	$1,228	20	$17,799
APPAREL	5	$4,930			5	$4,930
HOME FURN.						
EAT DRINK	9	$5,775	6	$1,276	15	$7,051
SPECIALTY	24	$9,743	33	$6,447	57	$16,190
SERVICES	52	$16,640	38	$3,774	90	$20,414
WHOLESALE	7	$16,773	25	$17,191	32	$33,964
MISC.	40	$72,091	34	$6,210	74	$78,301
* TOTAL *	151	$142,523	154	$40,450	305	$182,973

DECATUR CLASS	LAMONI NO. OF BUS.	LAMONI COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			10	$20,565	10	$20,565
BLDG. MTL.			9	$6,342	9	$6,342
GEN. MDSE.			9	$8,536	9	$8,536
FOOD						
MOTOR VEH.	8	$6,207	22	$5,892	30	$12,099
APPAREL			6	$2,294	6	$2,294
HOME FURN.			9	$6,290	9	$6,290
EAT DRINK	6	$6,009	16	$6,280	22	$12,289
SPECIALTY	13	$3,963	38	$6,956	51	$10,919
SERVICES	20	$2,946	58	$8,837	78	$11,783
WHOLESALE	8	$10,854	28	$19,611	36	$30,465
MISC.	18	$27,535	25	$9,256	43	$36,791
* TOTAL *	73	$57,514	230	$100,859	303	$158,373

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$10,094	14	$10,094
BLDG. MTL.	11	$34,592	12	$12,401	23	$46,993
GEN. MDSE.	6	$24,399			6	$24,399
FOOD			11	$7,051	11	$7,051
MOTOR VEH.	23	$36,128	17	$5,261	40	$41,389
APPAREL	10	$8,949			10	$8,949
HOME FURN.	8	$5,877	7	$2,568	15	$8,445
EAT DRINK	14	$15,087	21	$7,844	35	$22,931
SPECIALTY	38	$19,957	31	$10,372	69	$30,329
SERVICES	65	$13,264	89	$12,813	154	$26,077
WHOLESALE	22	$36,283	57	$54,023	79	$90,306
MISC.	34	$103,538	55	$11,744	82	$114,699
* TOTAL *	231	$298,074	307	$133,588	538	$431,662

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$285,059				
BLDG. MTL.	21	$23,783			11	$6,292
GEN. MDSE.	8	$123,562	5	$63,053		
FOOD	40	$67,541			6	$4,463
MOTOR VEH.	51	$72,032	8	$18,849	34	$18,197
APPAREL	23	$34,483	18	$32,286		
HOME FURN.	42	$52,942	5	$6,853	9	$5,572
EAT DRINK	65	$104,145	8	$4,051	10	$6,973
SPECIALTY	153	$77,416	26	$29,051	50	$3,830
SERVICES	212	$114,790	38	$16,475	61	$5,614
WHOLESALE	63	$121,612	12	$22,464	28	$33,728
MISC.	81	$58,801	21	$37,161	70	$13,936
* TOTAL *	767	$1,136,166	141	$230,243	279	$98,605

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$285,059
BLDG. MTL.	32	$30,075
GEN. MDSE.	13	$186,615
FOOD	46	$72,004
MOTOR VEH.	93	$109,078
APPAREL	41	$66,769
HOME FURN.	56	$65,367
EAT DRINK	83	$115,169
SPECIALTY	229	$110,297
SERVICES	311	$136,879
WHOLESALE	103	$177,804
MISC.	172	$109,898
* TOTAL *	1,187	$1,465,014

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$41,018	23	$43,851	28	$84,869
BLDG. MTL.	8	$7,641	11	$8,251	19	$15,892
GEN. MDSE.	5	$11,096	6	$5,667	11	$16,763
FOOD			8	$3,435	8	$3,435
MOTOR VEH.	16	$16,195	30	$21,215	46	$37,410
APPAREL	10	$17,646	7	$2,523	17	$20,169
HOME FURN.	11	$9,027	17	$9,270	28	$18,297
EAT DRINK	15	$8,576	45	$31,008	60	$39,584
SPECIALTY	42	$37,479	78	$12,803	120	$50,282
SERVICES	57	$14,209	140	$21,461	197	$35,670
WHOLESALE	11	$2,533	36	$33,472	47	$36,005
MISC.	25	$17,407	66	$5,882	91	$23,289
* TOTAL *	205	$182,827	467	$198,838	672	$381,665

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$418,649			17	$22,471
BLDG. MTL.	49	$91,548			19	$36,425
GEN. MDSE.	19	$412,019	6	$19,929		
FOOD	54	$117,592	5	$4,860	16	$7,109
MOTOR VEH.	89	$120,806	10	$9,565	34	$44,916
APPAREL	59	$83,102	5	$4,300		
HOME FURN.	73	$97,046	8	$16,761	7	$8,342
EAT DRINK	160	$226,675	16	$11,001	57	$42,037
SPECIALTY	285	$192,482	22	$15,868	55	$11,160
SERVICES	427	$299,434	46	$27,663	139	$28,065
WHOLESALE	132	$215,332	16	$53,260	70	$78,580
MISC.	152	$108,656	17	$59,482	96	$17,561
* TOTAL *	1,515	$2,383,341	151	$222,689	510	$296,666

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$441,120
BLDG. MTL.	68	$127,973
GEN. MDSE.	25	$431,948
FOOD	75	$129,561
MOTOR VEH.	133	$175,287
APPAREL	64	$87,402
HOME FURN.	88	$122,149
EAT DRINK	233	$279,713
SPECIALTY	362	$219,510
SERVICES	612	$355,162
WHOLESALE	218	$347,172
MISC.	265	$185,699
* TOTAL *	2,176	$2,902,696

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$76,031	9	$15,244	15	$91,275
BLDG. MTL.	9	$16,048	9	$5,575	18	$21,623
GEN. MDSE.	10	$39,084			10	$39,084
FOOD	5	$18,787	5	$2,238	10	$21,025
MOTOR VEH.	21	$24,258	16	$3,588	37	$27,846
APPAREL	7	$22,750			7	$22,750
HOME FURN.	14	$15,473			14	$15,473
EAT DRINK	19	$26,399	11	$5,497	30	$31,896
SPECIALTY	43	$21,902	28	$10,492	71	$32,394
SERVICES	82	$18,668	58	$7,121	140	$25,789
WHOLESALE	23	$51,922	23	$18,368	46	$70,290
MISC.	28	$4,207	37	$14,488	65	$18,695
* TOTAL *	267	$335,529	196	$82,611	463	$418,140

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$72,734	5	$37,880	28	$23,921
BLDG. MTL.	11	$13,806	5	$12,179	17	$17,166
GEN. MDSE.	8	$35,904				
FOOD	5	$11,926			19	$7,670
MOTOR VEH.	23	$26,112	14	$12,328	39	$23,987
APPAREL	16	$11,620				
HOME FURN.	15	$11,111			10	$237
EAT DRINK	22	$22,852	11	$6,221	29	$15,636
SPECIALTY	47	$20,702	25	$8,443	41	$6,345
SERVICES	76	$21,777	29	$10,388	126	$16,198
WHOLESALE	24	$42,493	14	$16,802	62	$118,830
MISC.	26	$9,048	26	$31,208	70	$35,036
* TOTAL *	279	$300,085	129	$135,449	441	$265,026

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

FAYETTE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	39	$134,535
BLDG. MTL.	33	$43,151
GEN. MDSE.	8	$35,904
FOOD	24	$19,596
MOTOR VEH.	76	$62,427
APPAREL	16	$11,620
HOME FURN.	25	$11,348
EAT DRINK	62	$44,709
SPECIALTY	113	$35,490
SERVICES	231	$48,363
WHOLESALE	100	$178,125
MISC.	122	$75,292
* TOTAL *	849	$700,560

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$78,622	13	$20,391	19	$99,013
BLDG. MTL.	11	$17,838	13	$8,020	24	$25,858
GEN. MDSE.	10	$49,647	5	$2,296	15	$51,943
FOOD	7	$24,685	11	$2,137	18	$26,822
MOTOR VEH.	24	$31,628	18	$16,341	42	$47,969
APPAREL	16	$16,037			16	$16,037
HOME FURN.	14	$12,375	8	$2,337	22	$14,712
EAT DRINK	20	$27,717	17	$6,674	37	$34,391
SPECIALTY	57	$36,192	58	$6,458	115	$42,650
SERVICES	98	$26,878	97	$14,251	195	$41,129
WHOLESALE	31	$25,383	39	$59,631	70	$85,014
MISC.	38	$12,332	52	$6,454	90	$18,786
* TOTAL *	332	$359,334	331	$144,990	663	$504,324

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$70,672	14	$15,412	20	$86,084
BLDG. MTL.	7	$14,363	12	$4,803	19	$19,166
GEN. MDSE.						
FOOD			10	$945	10	$945
MOTOR VEH.	15	$25,466	17	$9,222	32	$34,688
APPAREL	8	$7,758			8	$7,758
HOME FURN.	12	$3,488	9	$1,971	21	$5,459
EAT DRINK	19	$19,105	15	$4,287	34	$23,392
SPECIALTY	33	$15,170	34	$4,771	67	$19,941
SERVICES	58	$20,755	62	$5,068	120	$25,823
WHOLESALE	21	$88,601	50	$53,275	71	$141,876
MISC.	40	$21,358	43	$10,773	83	$32,131
* TOTAL *	219	$286,736	266	$110,527	485	$397,263

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$28,765
BLDG. MTL.	20	$13,113
GEN. MDSE.	9	$22,083
FOOD	9	$15,235
MOTOR VEH.	28	$17,426
APPAREL	7	$4,679
HOME FURN.	9	$4,145
EAT DRINK	28	$14,773
SPECIALTY	40	$10,446
SERVICES	103	$22,417
WHOLESALE	34	$39,128
MISC.	35	$6,788
* TOTAL *	341	$198,998

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$12,027	11	$12,027
BLDG. MTL.	9	$10,761	9	$4,146	18	$14,907
GEN. MDSE.	6	$13,962			6	$13,962
FOOD			6	$3,022	6	$3,022
MOTOR VEH.	12	$16,429	24	$9,516	36	$25,945
APPAREL	9	$7,372			9	$7,372
HOME FURN.	9	$4,319			9	$4,319
EAT DRINK	12	$12,171	14	$6,233	26	$18,404
SPECIALTY	44	$17,067	26	$972	70	$18,039
SERVICES	72	$25,965	64	$10,744	136	$36,709
WHOLESALE	18	$20,099	34	$46,502	52	$66,601
MISC.	36	$91,445	34	$10,068	70	$101,513
* TOTAL *	227	$219,590	222	$103,230	449	$322,820

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$39,438	14	$28,687	19	$68,125
BLDG. MTL.	6	$2,278	10	$6,799	16	$9,077
GEN. MDSE.			6	$3,716	6	$3,716
FOOD			10	$9,316	10	$9,316
MOTOR VEH.	17	$11,084	28	$12,435	45	$23,519
APPAREL	7	$4,548			7	$4,548
HOME FURN.			16	$2,969	16	$2,969
EAT DRINK	8	$4,869	26	$13,754	34	$18,623
SPECIALTY	22	$8,092	51	$6,977	73	$15,069
SERVICES	31	$5,733	100	$14,242	131	$19,975
WHOLESALE	13	$30,808	45	$84,483	58	$115,291
MISC.	26	$35,642	51	$17,372	77	$53,014
* TOTAL *	135	$142,492	357	$200,750	492	$343,242

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$71,296
BLDG. MTL.	15	$18,069
GEN. MDSE.	5	$3,490
FOOD	13	$13,480
MOTOR VEH.	33	$18,801
APPAREL	8	$3,036
HOME FURN.	10	$3,660
EAT DRINK	27	$13,892
SPECIALTY	72	$10,869
SERVICES	144	$13,206
WHOLESALE	51	$60,833
MISC.	53	$10,218
* TOTAL *	455	$240,850

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$63,852	23	$29,367	28	$93,219
BLDG. MTL.	12	$17,188	16	$9,551	28	$26,739
GEN. MDSE.	7	$20,425			7	$20,425
FOOD	11	$22,177	5	$2,392	16	$24,569
MOTOR VEH.	23	$20,504	29	$14,192	52	$34,696
APPAREL	8	$12,288			8	$12,288
HOME FURN.	9	$11,939	9	$1,147	18	$13,086
EAT DRINK	22	$19,770	20	$17,464	42	$37,234
SPECIALTY	68	$27,527	50	$17,902	118	$45,429
SERVICES	85	$31,616	86	$22,074	171	$53,690
WHOLESALE	28	$21,350	44	$101,630	72	$122,980
MISC.	44	$9,499	54	$7,991	98	$17,490
* TOTAL *	322	$278,135	336	$223,710	658	$501,845

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$80,453
BLDG. MTL.	23	$22,231
GEN. MDSE.	11	$7,163
FOOD	15	$11,617
MOTOR VEH.	30	$14,444
APPAREL	8	$10,499
HOME FURN.	13	$11,817
EAT DRINK	27	$13,225
SPECIALTY	56	$32,647
SERVICES	152	$40,419
WHOLESALE	61	$87,448
MISC.	55	$13,452
* TOTAL *	471	$345,415

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$91,318			20	$24,965
BLDG. MTL.	5	$7,453	6	$5,709	23	$40,228
GEN. MDSE.	9	$38,771				
FOOD	6	$17,753			12	$10,617
MOTOR VEH.	21	$16,706	12	$8,694	35	$26,841
APPAREL	12	$10,570	5	$3,378	7	$2,189
HOME FURN.	8	$10,499			16	$9,713
EAT DRINK	19	$18,225	7	$4,580	25	$12,305
SPECIALTY	46	$28,191	29	$10,725	66	$8,093
SERVICES	81	$31,486	40	$7,463	130	$15,641
WHOLESALE	19	$44,984	15	$23,570	57	$120,086
MISC.	33	$7,219	38	$64,233	67	$16,442
* TOTAL *	265	$323,175	152	$128,352	458	$287,120

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

HARDIN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$116,283
BLDG. MTL.	34	$53,390
GEN. MDSE.	9	$38,771
FOOD	18	$28,370
MOTOR VEH.	68	$52,241
APPAREL	24	$16,137
HOME FURN.	24	$20,212
EAT DRINK	51	$35,110
SPECIALTY	141	$47,009
SERVICES	251	$54,590
WHOLESALE	91	$188,640
MISC.	138	$87,894
* TOTAL *	875	$738,647

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$37,888	16	$37,888
BLDG. MTL.	6	$6,088	16	$13,838	22	$19,926
GEN. MDSE.	5	$10,450	8	$4,930	13	$15,380
FOOD			13	$11,567	13	$11,567
MOTOR VEH.	16	$11,257	37	$15,083	53	$26,340
APPAREL			5	$4,040	5	$4,040
HOME FURN.			11	$8,080	11	$8,080
EAT DRINK	20	$19,071	31	$14,238	51	$33,309
SPECIALTY	21	$9,968	65	$6,746	86	$16,714
SERVICES	44	$7,991	116	$21,449	160	$29,440
WHOLESALE	13	$34,362	44	$47,134	57	$81,496
MISC.	23	$54,442	47	$7,549	70	$61,991
* TOTAL *	148	$153,629	409	$192,542	557	$346,171

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$103,136	14	$26,628	20	$129,764
BLDG. MTL.	12	$17,950	11	$14,982	23	$32,932
GEN. MDSE.	8	$35,207			8	$35,207
FOOD	7	$20,064	7	$4,367	14	$24,431
MOTOR VEH.	24	$21,763	31	$21,129	55	$42,892
APPAREL	12	$12,118			12	$12,118
HOME FURN.	8	$7,681	11	$9,651	19	$17,332
EAT DRINK	19	$22,234	14	$5,660	33	$27,894
SPECIALTY	45	$28,625	52	$3,498	97	$32,123
SERVICES	71	$14,695	106	$17,756	177	$32,451
WHOLESALE	19	$69,068	49	$38,927	68	$107,995
MISC.	33	$21,569	70	$21,536	103	$43,105
* TOTAL *	264	$374,110	365	$164,134	629	$538,244

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$72,252	10	$1,362	15	$73,614
BLDG. MTL.	9	$17,370	9	$8,547	18	$25,917
GEN. MDSE.	7	$10,651			7	$10,651
FOOD			10	$2,342	10	$2,342
MOTOR VEH.	16	$15,813	11	$8,275	27	$24,088
APPAREL	7	$4,634			7	$4,634
HOME FURN.						
EAT DRINK	13	$8,305	20	$8,727	33	$17,032
SPECIALTY	21	$6,426	28	$8,826	49	$15,252
SERVICES	57	$12,869	58	$4,991	115	$17,860
WHOLESALE	22	$43,964	38	$22,448	60	$66,412
MISC.	30	$21,350	36	$5,979	66	$27,329
* TOTAL *	187	$213,634	220	$71,497	407	$285,131

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$66,335	15	$9,745	20	$76,080
BLDG. MTL.	10	$13,418	12	$7,081	22	$20,499
GEN. MDSE.						
FOOD	6	$17,593	7	$1,637	13	$19,230
MOTOR VEH.	19	$22,582	22	$15,093	41	$37,675
APPAREL	11	$11,098			11	$11,098
HOME FURN.	9	$7,550			9	$7,550
EAT DRINK	15	$13,775	21	$8,790	36	$22,565
SPECIALTY	28	$10,167	39	$1,923	67	$12,090
SERVICES	45	$21,508	65	$7,645	110	$29,153
WHOLESALE	29	$63,139	32	$18,603	61	$81,742
MISC.	35	$42,445	38	$9,931	73	$52,376
* TOTAL *	212	$289,610	251	$80,448	463	$370,058

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$60,279
BLDG. MTL.	15	$16,608
GEN. MDSE.	5	$7,249
FOOD	11	$10,640
MOTOR VEH.	30	$20,740
APPAREL	8	$4,845
HOME FURN.	12	$5,680
EAT DRINK	21	$11,642
SPECIALTY	42	$12,483
SERVICES	90	$1[illegible],483
WHOLESALE	46	$66,225
MISC.	43	$13,647
* TOTAL *	338	$248,521

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	14	$78,961
BLDG. MTL.	18	$19,876
GEN. MDSE.	8	$8,719
FOOD	20	$20,044
MOTOR VEH.	56	$46,726
APPAREL	13	$5,606
HOME FURN.	15	$20,154
EAT DRINK	40	$75,986
SPECIALTY	86	$23,937
SERVICES	160	$61,466
WHOLESALE	57	$52,859
MISC.	76	$51,818
* TOTAL *	563	$466,152

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$57,803	21	$27,322	27	$85,125
BLDG. MTL.	9	$14,500	14	$29,313	23	$43,813
GEN. MDSE.	6	$26,200			6	$26,200
FOOD	6	$18,118	18	$6,176	24	$24,294
MOTOR VEH.	28	$28,796	25	$20,704	53	$49,500
APPAREL	16	$11,272			16	$11,272
HOME FURN.	9	$13,252	12	$2,577	21	$15,829
EAT DRINK	28	$17,172	41	$21,387	69	$38,559
SPECIALTY	38	$26,225	74	$22,986	112	$49,211
SERVICES	91	$21,636	152	$21,467	243	$43,103
WHOLESALE	17	$18,562	55	$58,101	72	$76,663
MISC.	35	$9,840	61	$7,461	96	$17,301
* TOTAL *	289	$263,376	473	$217,494	762	$480,870

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$129,872	23	$100,735	30	$230,607
BLDG. MTL.	13	$24,772	24	$27,243	37	$52,015
GEN. MDSE.	15	$64,132	7	$10,767	22	$74,899
FOOD	10	$51,205	14	$10,082	24	$61,287
MOTOR VEH.	41	$46,593	45	$30,046	86	$76,639
APPAREL	22	$20,546			22	$20,546
HOME FURN.	29	$34,516	21	$3,956	50	$38,472
EAT DRINK	35	$44,819	27	$16,211	62	$61,030
SPECIALTY	99	$43,100	92	$26,780	191	$69,880
SERVICES	152	$74,600	162	$29,075	314	$103,675
WHOLESALE	34	$33,316	77	$105,623	111	$138,939
MISC.	48	$32,496	85	$27,596	133	$60,092
* TOTAL *	505	$599,967	577	$388,114	1,082	$988,081

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$1,938	8	$1,938
BLDG. MTL.	12	$22,460			12	$22,460
GEN. MDSE.	7	$30,811			7	$30,811
FOOD	10	$24,830			10	$24,830
MOTOR VEH.	27	$37,504	15	$16,077	42	$53,581
APPAREL	12	$15,097			12	$15,097
HOME FURN.	15	$13,468	6	$691	21	$14,159
EAT DRINK	23	$25,599	6	$1,463	29	$27,062
SPECIALTY	70	$26,792	21	$1,895	91	$28,687
SERVICES	91	$43,861	72	$7,576	163	$51,437
WHOLESALE	29	$29,558	22	$9,507	51	$39,065
MISC.	52	$123,590	38	$8,256	90	$131,846
* TOTAL *	348	$393,570	188	$47,403	536	$440,973

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$356,613	5	$2,022	11	$6,740
BLDG. MTL.	19	$42,979	6	$37,775	17	$33,517
GEN. MDSE.	13	$222,036				
FOOD	31	$116,068	5	$29,201	15	$5,232
MOTOR VEH.	60	$79,452	21	$26,304	25	$19,739
APPAREL	55	$72,938				
HOME FURN.	61	$63,638	14	$18,053	19	$9,138
EAT DRINK	88	$205,474	30	$91,695	28	$56,892
SPECIALTY	240	$232,933	35	$17,858	94	$22,435
SERVICES	287	$184,291	58	$39,195	162	$31,947
WHOLESALE	67	$110,072	12	$19,563	56	$30,172
MISC.	124	$84,044	33	$33,847	89	$16,292
* TOTAL *	1,056	$1,770,538	219	$315,513	516	$232,104

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$365,375
BLDG. MTL.	42	$114,271
GEN. MDSE.	13	$222,036
FOOD	51	$150,501
MOTOR VEH.	106	$125,495
APPAREL	55	$72,938
HOME FURN.	94	$90,829
EAT DRINK	146	$354,061
SPECIALTY	369	$273,226
SERVICES	507	$255,433
WHOLESALE	135	$159,807
MISC.	246	$134,183
* TOTAL *	1,791	$2,318,155

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$121,525			16	$9,265
BLDG. MTL.	6	$7,050	6	$7,021	15	$10,585
GEN. MDSE.			5	$9,739		
FOOD			8	$9,338	10	$1,912
MOTOR VEH.	18	$12,275	20	$24,808	28	$18,836
APPAREL	7	$2,354				
HOME FURN.	5	$1,649	12	$5,732	10	$674
EAT DRINK	10	$8,604	7	$7,376	21	$13,786
SPECIALTY	26	$7,981	38	$13,414	49	$10,690
SERVICES	48	$9,772	51	$10,491	115	$10,915
WHOLESALE	16	$23,642	22	$38,790	48	$34,763
MISC.	25	$22,736	38	$59,641	55	$9,798
* TOTAL *	167	$217,588	207	$186,350	367	$121,224

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$130,790
BLDG. MTL.	27	$24,656
GEN. MDSE.	5	$9,739
FOOD	18	$11,250
MOTOR VEH.	66	$55,919
APPAREL	7	$2,354
HOME FURN.	27	$8,055
EAT DRINK	38	$29,766
SPECIALTY	113	$32,085
SERVICES	214	$31,178
WHOLESALE	86	$97,195
MISC.	118	$92,175
* TOTAL *	741	$525,162

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	20	$48,682
BLDG. MTL.	22	$13,244
GEN. MDSE.		
FOOD	16	$7,917
MOTOR VEH.	50	$25,875
APPAREL	7	$2,972
HOME FURN.	15	$14,852
EAT DRINK	38	$17,161
SPECIALTY	84	$30,328
SERVICES	170	$22,366
WHOLESALE	83	$64,544
MISC.	71	$17,198
* TOTAL *	576	$265,139

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$17,119	24	$17,119
BLDG. MTL.	9	$14,050	19	$17,150	28	$31,200
GEN. MDSE.	12	$47,463	8	$5,142	20	$52,605
FOOD			15	$5,640	15	$5,640
MOTOR VEH.	23	$26,523	41	$29,301	64	$55,524
APPAREL	11	$11,350	6	$1,419	17	$12,769
HOME FURN.	15	$16,037	9	$4,163	24	$20,200
EAT DRINK	20	$28,786	29	$14,627	49	$43,413
SPECIALTY	50	$36,576	83	$25,025	133	$61,601
SERVICES	89	$27,364	126	$24,208	215	$51,572
WHOLESALE	39	$97,982	78	$104,371	117	$202,353
MISC.	45	$108,466	81	$16,210	126	$124,676
* TOTAL *	313	$414,597	519	$264,375	832	$678,972

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

LEE CLASS	FT MADISON* NO. OF BUS.	COMPUTED TAX	KEOKUK NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$65,930	8	$137,735	17	$32,082
BLDG. MTL.	10	$20,427	9	$23,149	15	$9,869
GEN. MDSE.	5	$9,953	9	$80,880	5	$50,591
FOOD	10	$20,971	10	$34,696	11	$21,862
MOTOR VEH.	33	$27,003	35	$37,424	29	$17,412
APPAREL	13	$14,252	16	$21,604		
HOME FURN.	17	$15,753	17	$11,213	16	$16,606
EAT DRINK	27	$35,386	40	$45,728	28	$24,125
SPECIALTY	62	$28,331	66	$39,161	65	$15,508
SERVICES	103	$46,959	116	$55,564	133	$33,720
WHOLESALE	20	$73,091	28	$62,485	47	$81,170
MISC.	34	$10,187	66	$55,561	86	$15,321
* TOTAL *	339	$368,243	420	$605,200	452	$318,266

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$235,747
BLDG. MTL.	34	$53,445
GEN. MDSE.	19	$141,424
FOOD	31	$77,529
MOTOR VEH.	97	$81,839
APPAREL	29	$35,856
HOME FURN.	50	$43,572
EAT DRINK	95	$105,239
SPECIALTY	193	$83,000
SERVICES	352	$136,243
WHOLESALE	95	$216,746
MISC.	186	$81,069
* TOTAL *	1,211	$1,291,709

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	CEDAR RAPIDS* COMPUTED TAX	MARION NO. OF BUS.	MARION COMPUTED TAX	MT VERNON NO. OF BUS.	MT VERNON COMPUTED TAX
UTILITIES	29	$957,288	6	$153,493		
BLDG. MTL.	67	$237,798	14	$17,372		
GEN. MDSE.	28	$751,584				
FOOD	79	$241,315	11	$50,921		
MOTOR VEH.	182	$252,406	32	$88,927	5	$2,751
APPAREL	126	$147,387	5	$8,009		
HOME FURN.	134	$222,920	19	$22,371		
EAT DRINK	246	$487,847	30	$71,808	7	$6,758
SPECIALTY	598	$436,088	87	$46,210	21	$3,605
SERVICES	808	$652,484	120	$57,893	26	$5,831
WHOLESALE	277	$818,335	43	$49,771	6	$2,588
MISC.	319	$380,883	65	$28,109	30	$74,498
* TOTAL *	2,893	$5,586,335	432	$594,884	95	$96,031

LINN CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	25	$24,463	60	$1,135,244
BLDG. MTL.	40	$44,128	121	$299,298
GEN. MDSE.	6	$6,250	34	$757,834
FOOD	16	$11,580	106	$303,816
MOTOR VEH.	57	$41,225	276	$385,309
APPAREL	8	$1,094	139	$156,490
HOME FURN.	19	$1,349	172	$246,640
EAT DRINK	48	$21,989	331	$588,402
SPECIALTY	132	$13,306	838	$499,209
SERVICES	231	$35,899	1,185	$752,107
WHOLESALE	98	$102,701	424	$973,395
MISC.	136	$30,471	550	$513,961
* TOTAL *	816	$334,455	4,236	$6,611,705

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$32,862
BLDG. MTL.	13	$9,815
GEN. MDSE.	7	$6,862
FOOD	7	$1,609
MOTOR VEH.	30	$30,796
APPAREL	6	$2,283
HOME FURN.	11	$6,295
EAT DRINK	31	$25,942
SPECIALTY	50	$9,573
SERVICES	98	$11,859
WHOLESALE	37	$62,404
MISC.	45	$6,597
* TOTAL *	350	$206,897

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$2,638	8	$2,638
BLDG. MTL.	7	$10,133			7	$10,133
GEN. MDSE.	6	$20,924			6	$20,924
FOOD	5	$15,863			5	$15,863
MOTOR VEH.	22	$17,439	13	$8,845	35	$26,284
APPAREL	13	$10,319			13	$10,319
HOME FURN.	7	$4,904			7	$4,904
EAT DRINK	16	$13,394	8	$4,033	24	$17,427
SPECIALTY	51	$17,054	24	$10,176	75	$27,230
SERVICES	72	$14,427	37	$2,715	109	$17,142
WHOLESALE	10	$5,529	21	$24,859	31	$30,388
MISC.	25	$48,406	30	$7,995	55	$56,401
* TOTAL *	234	$178,392	141	$61,261	375	$239,653

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$30,447	15	$7,900	20	$38,347
BLDG. MTL.	5	$2,551	15	$12,926	20	$15,477
GEN. MDSE.						
FOOD			12	$3,434	12	$3,434
MOTOR VEH.	12	$4,821	26	$15,091	38	$19,912
APPAREL	5	$5,190			5	$5,190
HOME FURN.			8	$7,882	8	$7,882
EAT DRINK	10	$5,556	23	$10,896	33	$16,452
SPECIALTY	14	$4,524	46	$2,766	60	$7,290
SERVICES	38	$14,683	77	$9,835	115	$24,518
WHOLESALE	11	$17,551	56	$50,784	67	$68,335
MISC.	24	$24,754	50	$23,128	74	$47,882
* TOTAL *	124	$110,077	328	$144,642	452	$254,719

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$5,071	7	$5,071
BLDG. MTL.	8	$13,983			8	$13,983
GEN. MDSE.	7	$10,621			7	$10,621
FOOD						
MOTOR VEH.	15	$16,870	14	$4,788	29	$21,658
APPAREL	9	$5,494			9	$5,494
HOME FURN.	8	$3,970			8	$3,970
EAT DRINK	11	$8,021	12	$6,755	23	$14,776
SPECIALTY	25	$14,662	40	$6,194	65	$20,856
SERVICES	56	$17,111	56	$5,252	112	$22,363
WHOLESALE	11	$25,325	29	$16,696	40	$42,021
MISC.	28	$46,736	46	$11,660	74	$58,396
* TOTAL *	178	$162,793	204	$56,416	382	$219,209

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$124,930	15	$11,272	23	$136,202
BLDG. MTL.	14	$26,954	12	$8,116	26	$35,070
GEN. MDSE.	11	$57,436			11	$57,436
FOOD	10	$36,929			10	$36,929
MOTOR VEH.	46	$37,807	14	$5,581	60	$43,388
APPAREL	18	$17,560	5	$1,653	23	$19,213
HOME FURN.	20	$25,551	8	$521	28	$26,072
EAT DRINK	40	$47,834	15	$4,285	55	$52,119
SPECIALTY	80	$54,469	51	$4,657	131	$59,126
SERVICES	135	$46,407	85	$11,559	220	$57,966
WHOLESALE	38	$67,968	35	$24,440	73	$92,408
MISC.	60	$31,823	54	$11,526	114	$43,349
* TOTAL *	480	$575,668	294	$83,610	774	$659,278

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$20,907
BLDG. MTL.	10	$12,908	11	$28,318	13	$13,267
GEN. MDSE.	7	$31,281	6	$14,668	7	$7,176
FOOD	10	$20,019	6	$12,413	7	$1,973
MOTOR VEH.	28	$21,789	21	$17,531	26	$9,327
APPAREL	16	$13,368	13	$13,310		
HOME FURN.	13	$5,167	10	$18,128	12	$5,409
EAT DRINK	27	$26,747	16	$16,496	19	$15,742
SPECIALTY	31	$24,538	40	$24,255	43	$3,143
SERVICES	82	$36,814	69	$24,277	96	$10,801
WHOLESALE	19	$19,490	23	$40,825	40	$25,838
MISC.	26	$107,790	43	$70,513	34	$2,500
* TOTAL *	269	$319,911	258	$280,734	317	$116,083

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

MARION CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$20,907
BLDG. MTL.	34	$54,493
GEN. MDSE.	20	$53,125
FOOD	23	$34,405
MOTOR VEH.	75	$48,647
APPAREL	29	$26,678
HOME FURN.	35	$28,704
EAT DRINK	62	$58,985
SPECIALTY	114	$51,936
SERVICES	247	$71,892
WHOLESALE	82	$86,153
MISC.	103	$180,803
* TOTAL *	844	$716,728

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$252,712	17	$22,355	23	$275,067
BLDG. MTL.	26	$45,024	13	$5,797	39	$50,821
GEN. MDSE.	10	$126,551			10	$126,551
FOOD	23	$72,170	11	$4,894	34	$77,064
MOTOR VEH.	56	$61,689	21	$18,438	77	$80,127
APPAREL	35	$43,188			35	$43,188
HOME FURN.	53	$53,876	7	$1,797	60	$55,673
EAT DRINK	66	$100,918	20	$8,719	86	$109,637
SPECIALTY	136	$113,574	66	$12,298	202	$125,872
SERVICES	223	$104,609	109	$26,635	332	$131,244
WHOLESALE	57	$98,883	63	$44,045	120	$142,928
MISC.	75	$121,001	55	$12,188	130	$133,189
* TOTAL *	766	$1,194,195	382	$157,166	1,148	$1,351,361

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$5,263	12	$5,263
BLDG. MTL.	5	$4,235	9	$4,150	14	$8,385
GEN. MDSE.						
FOOD	6	$13,065			6	$13,065
MOTOR VEH.	12	$8,392	14	$12,621	26	$21,013
APPAREL	6	$4,556			6	$4,556
HOME FURN.						
EAT DRINK	13	$13,238	21	$8,811	34	$22,049
SPECIALTY	25	$7,182	34	$5,000	59	$12,182
SERVICES	56	$15,429	56	$9,578	112	$25,007
WHOLESALE	8	$7,915	34	$18,786	42	$26,701
MISC.	23	$60,597	36	$11,277	59	$71,874
* TOTAL *	154	$134,609	216	$75,486	370	$210,095

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$25,149	12	$41,296	17	$66,445
BLDG. MTL.	5	$11,728	14	$6,998	19	$18,726
GEN. MDSE.	6	$6,496	6	$1,995	12	$8,491
FOOD	6	$6,051	12	$4,784	18	$10,835
MOTOR VEH.	15	$25,808	22	$10,779	37	$36,587
APPAREL	6	$5,447			6	$5,447
HOME FURN.	7	$4,831	6	$1,986	13	$6,817
EAT DRINK	9	$5,106	19	$9,154	28	$14,260
SPECIALTY	24	$14,973	31	$6,648	55	$21,621
SERVICES	54	$11,292	67	$11,687	121	$22,979
WHOLESALE	17	$30,002	35	$31,047	52	$61,049
MISC.	14	$5,603	37	$6,637	51	$12,240
* TOTAL *	168	$152,486	261	$133,011	429	$285,497

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$34,557	14	$15,686	20	$50,243
BLDG. MTL.	6	$10,483	14	$9,104	20	$19,587
GEN. MDSE.	5	$6,479			5	$6,479
FOOD	5	$8,000	10	$5,421	15	$13,421
MOTOR VEH.	18	$18,010	22	$14,229	40	$32,239
APPAREL	8	$2,695	5	$2,057	13	$4,752
HOME FURN.	6	$1,755	10	$8,433	16	$10,188
EAT DRINK	7	$7,182	30	$13,001	37	$20,183
SPECIALTY	25	$20,933	34	$6,542	59	$27,475
SERVICES	45	$10,378	76	$12,757	121	$23,135
WHOLESALE	15	$27,128	47	$52,003	62	$79,131
MISC.	17	$3,601	30	$8,644	47	$12,245
* TOTAL *	163	$151,201	292	$147,877	455	$299,078

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$45,033			5	$45,033
BLDG. MTL.	5	$8,717	6	$761	11	$9,478
GEN. MDSE.	6	$14,592			6	$14,592
FOOD	6	$13,111			6	$13,111
MOTOR VEH.	12	$9,230	11	$2,701	23	$11,931
APPAREL	8	$4,982			8	$4,982
HOME FURN.	10	$5,785			10	$5,785
EAT DRINK	12	$4,666	6	$1,710	18	$6,376
SPECIALTY	32	$20,876	15	$4,116	47	$24,992
SERVICES	52	$12,402	42	$9,676	94	$22,078
WHOLESALE	12	$7,919	15	$8,397	27	$16,316
MISC.	22	$2,698	27	$3,453	49	$6,151
* TOTAL *	182	$150,011	122	$30,814	304	$180,825

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$74,474	6	$7,146	14	$81,620
BLDG. MTL.	11	$10,657	8	$2,876	19	$13,533
GEN. MDSE.	8	$35,326			8	$35,326
FOOD			6	$2,773	6	$2,773
MOTOR VEH.	26	$22,468	7	$5,386	33	$27,854
APPAREL	13	$8,879			13	$8,879
HOME FURN.	13	$11,184	6	$3,267	19	$14,451
EAT DRINK	18	$21,050	11	$4,995	29	$26,045
SPECIALTY	47	$29,551	39	$12,862	86	$42,413
SERVICES	72	$24,461	58	$9,816	130	$34,277
WHOLESALE	18	$51,516	31	$11,309	49	$62,825
MISC.	44	$26,420	37	$19,604	81	$46,024
* TOTAL *	278	$315,986	209	$80,034	487	$396,020

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$202,500	12	$168,631	18	$371,131
BLDG. MTL.	15	$57,424	16	$8,681	31	$66,105
GEN. MDSE.	10	$78,586	7	$10,972	17	$89,558
FOOD	15	$53,588	8	$7,305	23	$60,893
MOTOR VEH.	49	$60,933	29	$33,536	78	$94,469
APPAREL	31	$34,917	7	$1,902	38	$36,819
HOME FURN.	27	$45,378	14	$12,436	41	$57,814
EAT DRINK	68	$88,585	25	$12,600	93	$101,185
SPECIALTY	119	$96,441	72	$19,341	191	$115,782
SERVICES	186	$91,007	98	$22,940	284	$113,947
WHOLESALE	28	$29,342	57	$56,864	85	$86,206
MISC.	76	$31,367	63	$15,392	139	$46,759
* TOTAL *	630	$870,068	408	$370,600	1,038	$1,240,668

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$51,873	15	$50,383	21	$102,256
BLDG. MTL.	10	$16,860	18	$11,470	28	$28,330
GEN. MDSE.			8	$1,620	8	$1,620
FOOD	5	$10,075	12	$6,300	17	$16,375
MOTOR VEH.	23	$14,846	37	$16,329	60	$31,175
APPAREL	10	$11,794	11	$2,640	21	$14,434
HOME FURN.	11	$8,699	12	$7,828	23	$16,527
EAT DRINK	15	$15,452	30	$18,435	45	$33,887
SPECIALTY	28	$22,898	77	$19,702	105	$42,600
SERVICES	66	$14,149	138	$28,457	204	$42,606
WHOLESALE	25	$40,348	62	$48,546	87	$88,894
MISC.	31	$29,363	65	$16,355	96	$45,718
* TOTAL *	230	$236,357	485	$228,065	715	$464,422

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$1,371	9	$1,371
BLDG. MTL.	6	$6,779	9	$3,743	15	$10,522
GEN. MDSE.						
FOOD			5	$2,398	5	$2,398
MOTOR VEH.	10	$6,940	9	$2,947	19	$9,887
APPAREL	8	$7,013			8	$7,013
HOME FURN.	5	$2,532	5	$2,207	10	$4,739
EAT DRINK	12	$4,392	10	$7,373	22	$11,765
SPECIALTY	19	$14,829	27	$3,003	46	$17,832
SERVICES	39	$20,224	35	$4,403	74	$24,627
WHOLESALE	13	$23,120	30	$22,967	43	$46,087
MISC.	34	$55,458	31	$3,544	65	$59,002
* TOTAL *	146	$141,287	170	$53,956	316	$195,243

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

PAGE CLASS	CLARINDA* NO. OF BUS.	CLARINDA* COMPUTED TAX	SHENANDOAH NO. OF BUS.	SHENANDOAH COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	5	$55,610			11	$6,643
BLDG. MTL.	7	$6,727	16	$24,570	7	$5,895
GEN. MDSE.	5	$12,257	5	$16,224		
FOOD	5	$11,269	8	$10,088		
MOTOR VEH.	16	$12,100	27	$19,428	14	$7,442
APPAREL	9	$8,136	17	$13,102		
HOME FURN.	9	$12,681	8	$10,441	5	$1,233
EAT DRINK	19	$15,535	11	$9,216		
SPECIALTY	33	$23,204	52	$36,976	14	$4,553
SERVICES	62	$19,519	82	$23,332	56	$6,026
WHOLESALE	23	$52,879	24	$25,660	20	$26,318
MISC.	19	$6,048	51	$74,928	40	$8,798
* TOTAL *	212	$235,965	301	$263,965	167	$66,908

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	16	$62,253
BLDG. MTL.	30	$37,192
GEN. MDSE.	10	$28,481
FOOD	13	$21,357
MOTOR VEH.	57	$38,970
APPAREL	26	$21,238
HOME FURN.	22	$24,355
EAT DRINK	30	$24,751
SPECIALTY	99	$64,733
SERVICES	200	$48,877
WHOLESALE	67	$104,857
MISC.	110	$89,774
* TOTAL *	680	$566,838

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$16,374	10	$16,374
BLDG. MTL.	7	$11,555	11	$13,389	18	$24,944
GEN. MDSE.						
FOOD			8	$3,458	8	$3,458
MOTOR VEH.	18	$26,007	18	$11,195	36	$37,202
APPAREL	5	$2,972			5	$2,972
HOME FURN.	7	$4,107	8	$5,909	15	$10,016
EAT DRINK	13	$6,956	21	$10,388	34	$17,344
SPECIALTY	17	$15,890	38	$2,186	55	$18,076
SERVICES	49	$26,124	72	$9,809	121	$35,933
WHOLESALE	23	$20,474	37	$47,403	60	$67,877
MISC.	29	$50,267	35	$2,864	64	$53,131
* TOTAL *	168	$164,352	258	$122,975	426	$287,327

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$88,582	11	$18,047	17	$106,629
BLDG. MTL.	8	$9,594	19	$32,908	27	$42,502
GEN. MDSE.	7	$33,547			7	$33,547
FOOD	5	$27,984	13	$4,591	18	$32,575
MOTOR VEH.	18	$26,043	45	$29,575	63	$55,618
APPAREL	11	$12,974	6	$3,103	17	$16,077
HOME FURN.	11	$9,379	11	$6,405	22	$15,784
EAT DRINK	26	$35,907	47	$18,416	73	$54,323
SPECIALTY	50	$36,884	68	$17,747	118	$54,631
SERVICES	76	$24,737	139	$20,543	215	$45,280
WHOLESALE	32	$41,820	53	$32,744	85	$74,564
MISC.	39	$11,771	60	$11,093	99	$22,864
* TOTAL *	289	$359,222	472	$195,172	761	$554,394

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	23	$70,296
BLDG. MTL.	16	$27,548
GEN. MDSE.	8	$9,977
FOOD	12	$9,612
MOTOR VEH.	43	$20,903
APPAREL	10	$4,367
HOME FURN.	19	$12,798
EAT DRINK	31	$18,502
SPECIALTY	73	$25,455
SERVICES	137	$21,616
WHOLESALE	58	$54,382
MISC.	63	$13,466
* TOTAL *	493	$288,922

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$2,244,279				
BLDG. MTL.	146	$598,556	18	$50,762		
GEN. MDSE.	77	$1,170,346	13	$290,310		
FOOD	144	$549,496	18	$64,377	6	$37,980
MOTOR VEH.	422	$709,760	21	$29,343	11	$9,907
APPAREL	200	$338,407	53	$87,376		
HOME FURN.	261	$512,057	30	$39,791	6	$151
EAT DRINK	497	$915,073	45	$95,910	9	$15,085
SPECIALTY	1,161	$938,279	173	$125,059	33	$17,234
SERVICES	1,771	$1,774,751	141	$82,678	48	$19,819
WHOLESALE	569	$1,951,447	50	$101,703	10	$2,646
MISC.	642	$847,926	55	$50,187	16	$6,927
* TOTAL *	5,930	$12,550,377	617	$1,017,496	139	$109,749

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					18	$17,397
BLDG. MTL.			10	$31,725	13	$17,350
GEN. MDSE.			6	$20,696	6	$14,786
FOOD	5	$26,067	9	$33,340	11	$11,342
MOTOR VEH.	8	$5,724	25	$25,397	37	$27,487
APPAREL	6	$1,883	13	$11,448		
HOME FURN.	13	$6,404	14	$10,950	11	$3,332
EAT DRINK	10	$32,420	17	$38,714	31	$51,922
SPECIALTY	35	$7,338	87	$44,801	89	$27,012
SERVICES	41	$22,191	102	$39,328	135	$26,366
WHOLESALE	13	$1,406	30	$31,504	38	$49,440
MISC.	24	$20,270	44	$107,112	159	$38,175
* TOTAL *	155	$123,703	357	$395,015	534	$272,862

POLK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	58	$2,261,676
BLDG. MTL.	187	$698,393
GEN. MDSE.	102	$1,496,138
FOOD	193	$722,602
MOTOR VEH.	524	$807,618
APPAREL	272	$439,114
HOME FURN.	335	$572,685
EAT DRINK	609	$1,149,124
SPECIALTY	1,578	$1,159,723
SERVICES	2,238	$1,965,133
WHOLESALE	710	$2,138,146
MISC.	926	$1,058,850
* TOTAL *	7,732	$14,469,202

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$367,694			30	$133,031
BLDG. MTL.	22	$53,583			35	$28,307
GEN. MDSE.	14	$164,741			5	$35,381
FOOD	29	$117,658			21	$22,668
MOTOR VEH.	104	$141,221	9	$4,157	71	$63,017
APPAREL	29	$40,068			10	$5,702
HOME FURN.	36	$46,497			15	$7,953
EAT DRINK	106	$186,198	8	$5,555	64	$54,519
SPECIALTY	205	$99,639			113	$30,043
SERVICES	321	$171,093	15	$12,883	232	$58,572
WHOLESALE	68	$61,345			78	$124,231
MISC.	94	$42,460	16	$29,029	97	$24,895
* TOTAL *	1,037	$1,492,197	48	$51,624	771	$588,319

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$500,725
BLDG. MTL.	57	$81,890
GEN. MDSE.	19	$200,122
FOOD	50	$140,326
MOTOR VEH.	184	$208,395
APPAREL	39	$45,770
HOME FURN.	51	$54,450
EAT DRINK	178	$246,272
SPECIALTY	318	$129,682
SERVICES	568	$242,548
WHOLESALE	146	$185,576
MISC.	207	$96,384
* TOTAL *	1,856	$2,132,140

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$76,024	16	$54,448	22	$130,472
BLDG. MTL.	9	$10,373	8	$6,595	17	$16,968
GEN. MDSE.	8	$29,236	5	$6,476	13	$35,712
FOOD	8	$24,305	8	$7,366	16	$31,671
MOTOR VEH.	23	$24,090	36	$34,109	59	$58,199
APPAREL	15	$13,360			15	$13,360
HOME FURN.	8	$9,466	6	$4,494	14	$13,960
EAT DRINK	20	$24,015	21	$14,713	41	$38,728
SPECIALTY	48	$33,240	57	$10,978	105	$44,218
SERVICES	84	$25,853	106	$22,851	190	$48,704
WHOLESALE	32	$58,813	53	$45,446	85	$104,259
MISC.	30	$15,288	64	$6,712	94	$22,000
* TOTAL *	291	$344,063	380	$214,188	671	$558,251

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$38,058
BLDG. MTL.	9	$5,049
GEN. MDSE.	5	$7,499
FOOD	7	$4,774
MOTOR VEH.	26	$19,781
APPAREL		
HOME FURN.	6	$834
EAT DRINK	16	$8,177
SPECIALTY	34	$7,929
SERVICES	80	$11,344
WHOLESALE	28	$28,888
MISC.	28	$7,025
* TOTAL *	252	$139,358

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$33,963	19	$30,107	24	$64,070
BLDG. MTL.	7	$4,829	17	$23,435	24	$28,264
GEN. MDSE.	5	$9,981	8	$3,576	13	$13,557
FOOD			16	$6,425	16	$6,425
MOTOR VEH.	16	$12,888	38	$35,038	54	$47,926
APPAREL	8	$6,842	8	$1,137	16	$7,979
HOME FURN.	6	$3,881	8	$2,460	14	$6,341
EAT DRINK	7	$5,328	26	$20,067	33	$25,395
SPECIALTY	26	$8,212	50	$6,730	76	$14,942
SERVICES	37	$10,188	109	$23,607	146	$33,795
WHOLESALE	14	$15,751	62	$53,609	76	$69,360
MISC.	26	$9,554	53	$9,290	79	$18,844
* TOTAL *	157	$121,417	414	$215,481	571	$336,898

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$862,882	6	$125,020		
BLDG. MTL.	56	$146,439	8	$41,571		
GEN. MDSE.	31	$460,188	6	$159,886		
FOOD	71	$177,777	18	$50,972		
MOTOR VEH.	148	$228,438	44	$81,939		
APPAREL	91	$140,380	17	$15,702		
HOME FURN.	115	$245,565	20	$29,663		
EAT DRINK	224	$434,465	48	$124,540	8	$5,366
SPECIALTY	421	$415,454	95	$65,220	18	$1,642
SERVICES	648	$377,683	164	$179,461	15	$1,113
WHOLESALE	192	$552,654	51	$88,497		
MISC.	272	$350,072	56	$60,042	21	$10,719
* TOTAL *	2,286	$4,391,997	533	$1,022,513	62	$18,840

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$25,702	45	$1,013,604
BLDG. MTL.	17	$15,940	81	$203,950
GEN. MDSE.	8	$12,921	45	$632,995
FOOD	9	$9,867	98	$238,616
MOTOR VEH.	38	$50,030	230	$360,407
APPAREL			108	$156,082
HOME FURN.	11	$7,620	146	$282,848
EAT DRINK	43	$44,681	323	$609,052
SPECIALTY	89	$49,409	623	$531,725
SERVICES	157	$43,178	984	$601,435
WHOLESALE	66	$105,974	309	$747,125
MISC.	118	$53,378	467	$474,211
* TOTAL *	578	$418,700	3,459	$5,852,050

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$63,806	17	$6,806	22	$70,612
BLDG. MTL.	13	$12,569	13	$7,420	26	$19,989
GEN. MDSE.	6	$14,709			6	$14,709
FOOD	5	$18,384	8	$1,433	13	$19,817
MOTOR VEH.	22	$29,945	25	$11,866	47	$41,811
APPAREL	12	$9,802			12	$9,802
HOME FURN.	11	$9,236	10	$1,722	21	$10,958
EAT DRINK	22	$19,369	19	$9,546	41	$28,915
SPECIALTY	44	$26,370	37	$9,480	81	$35,850
SERVICES	65	$31,709	86	$7,784	151	$39,493
WHOLESALE	20	$44,777	45	$42,203	65	$86,980
MISC.	35	$11,669	52	$8,201	87	$19,870
* TOTAL *	260	$292,345	312	$106,461	572	$398,806

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$5,250	7	$5,837	10	$31,113
GEN. MDSE.					5	$5,850
FOOD	5	$3,100				
MOTOR VEH.	9	$3,980	9	$22,934	13	$28,824
APPAREL	6	$4,771	7	$6,917	7	$7,270
HOME FURN.			16	$15,774	14	$9,759
EAT DRINK	11	$7,502			10	$11,129
SPECIALTY	18	$5,357	28	$9,494	29	$14,352
SERVICES	34	$7,199	37	$7,208	51	$11,259
WHOLESALE	16	$20,188	14	$42,809	20	$24,587
MISC.	25	$26,304	35	$53,167	37	$35,435
* TOTAL *	129	$83,651	153	$164,140	196	$179,578

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$66,669	21	$66,669
BLDG. MTL.	22	$24,138	44	$66,338
GEN. MDSE.	6	$5,866	11	$11,716
FOOD	17	$5,671	22	$8,771
MOTOR VEH.	39	$36,918	70	$92,656
APPAREL	9	$3,036	29	$21,994
HOME FURN.	21	$22,508	51	$48,041
EAT DRINK	28	$15,343	49	$33,974
SPECIALTY	93	$11,573	168	$40,776
SERVICES	170	$34,524	292	$60,190
WHOLESALE	95	$73,938	145	$161,522
MISC.	109	$42,526	206	$157,432
* TOTAL *	630	$342,710	1,108	$770,079

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

STORY	AMES		NEVADA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$240,511			20	$33,046
BLDG. MTL.	19	$47,239	6	$7,131	28	$29,127
GEN. MDSE.	23	$220,810			9	$10,488
FOOD	20	$76,072	5	$8,993	14	$14,169
MOTOR VEH.	51	$71,801	16	$16,398	41	$26,359
APPAREL	47	$79,290			5	$3,672
HOME FURN.	43	$72,194	6	$3,891	20	$15,109
EAT DRINK	89	$205,286	9	$6,277	38	$23,741
SPECIALTY	200	$137,658	34	$8,388	103	$41,079
SERVICES	242	$220,181	59	$16,178	165	$23,398
WHOLESALE	73	$76,112	14	$28,347	65	$66,462
MISC.	91	$43,281	33	$94,061	98	$24,066
* TOTAL *	905	$1,490,435	182	$189,664	606	$310,716

STORY	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$273,557
BLDG. MTL.	53	$83,497
GEN. MDSE.	32	$231,298
FOOD	39	$99,234
MOTOR VEH.	108	$114,558
APPAREL	52	$82,962
HOME FURN.	69	$91,194
EAT DRINK	136	$235,304
SPECIALTY	337	$187,125
SERVICES	466	$259,757
WHOLESALE	152	$170,921
MISC.	222	$161,408
* TOTAL *	1,693	$1,990,815

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$78,674	14	$78,674
BLDG. MTL.			26	$22,825	26	$22,825
GEN. MDSE.	5	$5,282	7	$20,049	12	$25,331
FOOD			15	$18,273	15	$18,273
MOTOR VEH.	10	$5,650	48	$27,917	58	$33,567
APPAREL	5	$2,477	11	$5,867	16	$8,344
HOME FURN.	6	$7,126	14	$9,252	20	$16,378
EAT DRINK	9	$7,462	37	$24,064	46	$31,526
SPECIALTY	16	$7,765	75	$11,960	91	$19,725
SERVICES	37	$10,240	173	$28,343	210	$38,583
WHOLESALE	14	$28,109	63	$90,786	77	$118,895
MISC.	33	$44,604	68	$11,628	101	$56,232
* TOTAL *	135	$118,715	551	$349,638	686	$468,353

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$22,208
BLDG. MTL.	18	$12,237
GEN. MDSE.	6	$4,917
FOOD	14	$6,430
MOTOR VEH.	23	$14,981
APPAREL	6	$3,835
HOME FURN.	7	$1,824
EAT DRINK	21	$10,244
SPECIALTY	53	$14,719
SERVICES	104	$12,420
WHOLESALE	45	$32,583
MISC.	34	$2,489
* TOTAL *	353	$138,887

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$67,750	8	$6,219	13	$73,969
BLDG. MTL.	9	$14,269	6	$1,819	15	$16,088
GEN. MDSE.	7	$35,943			7	$35,943
FOOD	6	$29,655			6	$29,655
MOTOR VEH.	31	$24,989	12	$8,999	43	$33,988
APPAREL	13	$10,568			13	$10,568
HOME FURN.	14	$8,515	5	$2,171	19	$10,686
EAT DRINK	26	$28,352	11	$3,238	37	$31,590
SPECIALTY	54	$33,504	23	$3,548	77	$37,052
SERVICES	99	$30,975	40	$3,158	139	$34,133
WHOLESALE	23	$28,815	19	$5,050	42	$33,865
MISC.	38	$19,528	30	$4,562	68	$24,090
* TOTAL *	325	$332,863	154	$38,764	479	$371,627

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$8,621
BLDG. MTL.	13	$11,544
GEN. MDSE.	11	$2,473
FOOD	12	$7,572
MOTOR VEH.	27	$13,173
APPAREL		
HOME FURN.	7	$3,187
EAT DRINK	20	$8,736
SPECIALTY	48	$9,823
SERVICES	106	$16,102
WHOLESALE	48	$25,990
MISC.	47	$6,653
* TOTAL *	357	$113,874

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$230,432	14	$11,331	21	$241,763
BLDG. MTL.	20	$53,095	15	$6,794	35	$59,889
GEN. MDSE.	14	$107,162			14	$107,162
FOOD	15	$73,963	7	$3,176	22	$77,139
MOTOR VEH.	64	$78,930	27	$17,741	91	$96,671
APPAREL	23	$21,632			23	$21,632
HOME FURN.	42	$59,155	7	$183	49	$59,338
EAT DRINK	63	$86,998	13	$4,705	76	$91,703
SPECIALTY	148	$90,676	60	$7,082	208	$97,758
SERVICES	253	$89,407	90	$6,948	343	$96,355
WHOLESALE	47	$72,471	35	$21,393	82	$93,864
MISC.	66	$46,801	48	$3,659	114	$50,460
* TOTAL *	762	$1,010,722	316	$83,012	1,078	$1,093,734

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$18,983	19	$18,983
BLDG. MTL.	8	$11,535	11	$12,510	19	$24,045
GEN. MDSE.	7	$32,125			7	$32,125
FOOD	9	$28,451	12	$10,349	21	$38,800
MOTOR VEH.	28	$43,228	38	$11,880	66	$55,108
APPAREL	10	$8,124			10	$8,124
HOME FURN.	13	$7,745	11	$2,171	24	$9,916
EAT DRINK	15	$20,221	24	$9,550	39	$29,771
SPECIALTY	56	$23,269	78	$5,397	134	$28,666
SERVICES	103	$26,727	138	$20,030	241	$46,757
WHOLESALE	30	$29,173	51	$39,466	81	$68,639
MISC.	30	$71,188	69	$19,483	99	$90,671
* TOTAL *	309	$301,786	451	$149,819	760	$451,605

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$81,916	19	$23,232	24	$105,148
BLDG. MTL.	13	$16,425	20	$19,034	33	$35,459
GEN. MDSE.	6	$29,286	6	$7,275	12	$36,561
FOOD	8	$22,349	12	$5,756	20	$28,105
MOTOR VEH.	20	$16,003	34	$24,890	54	$40,893
APPAREL	11	$21,601			11	$21,601
HOME FURN.	14	$11,396	17	$6,167	31	$17,563
EAT DRINK	24	$29,137	27	$17,984	51	$47,121
SPECIALTY	54	$23,306	56	$22,043	110	$45,349
SERVICES	82	$35,968	139	$27,495	221	$63,463
WHOLESALE	34	$65,612	57	$64,621	91	$130,233
MISC.	38	$10,188	73	$11,995	111	$22,183
* TOTAL *	309	$363,187	460	$230,492	769	$593,679

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$26,871
BLDG. MTL.	17	$12,612
GEN. MDSE.	5	$3,830
FOOD	11	$8,436
MOTOR VEH.	26	$16,392
APPAREL	6	$3,187
HOME FURN.	8	$3,065
EAT DRINK	18	$9,221
SPECIALTY	60	$12,343
SERVICES	104	$12,680
WHOLESALE	55	$26,956
MISC.	33	$5,861
* TOTAL *	358	$141,454

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$278,958	35	$38,554	42	$317,512
BLDG. MTL.	24	$52,898	20	$18,438	44	$71,336
GEN. MDSE.	12	$207,347	5	$4,441	17	$211,788
FOOD	20	$61,407	24	$7,889	44	$69,296
MOTOR VEH.	61	$75,765	30	$27,697	91	$103,462
APPAREL	45	$60,779	5	$2,615	50	$63,394
HOME FURN.	45	$71,942	17	$4,388	62	$76,330
EAT DRINK	94	$135,531	36	$32,753	130	$168,284
SPECIALTY	141	$105,031	56	$8,684	197	$113,715
SERVICES	265	$133,626	142	$22,361	407	$155,987
WHOLESALE	77	$138,279	52	$125,288	129	$263,567
MISC.	93	$72,936	91	$37,958	184	$110,894
* TOTAL *	884	$1,394,499	513	$331,066	1,397	$1,725,565

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$25,734	10	$25,734
BLDG. MTL.	7	$7,220	13	$10,614	20	$17,834
GEN. MDSE.			6	$11,112	6	$11,112
FOOD	6	$8,828	12	$6,356	18	$15,184
MOTOR VEH.	17	$15,874	29	$23,260	46	$39,134
APPAREL			9	$2,561	9	$2,561
HOME FURN.	6	$2,416	12	$6,209	18	$8,625
EAT DRINK	9	$6,663	19	$8,860	28	$15,523
SPECIALTY	30	$5,656	51	$12,455	81	$18,111
SERVICES	41	$11,744	97	$32,098	138	$43,842
WHOLESALE	9	$9,115	43	$65,526	52	$74,641
MISC.	25	$49,182	49	$14,430	74	$63,612
* TOTAL *	150	$116,698	350	$219,215	500	$335,913

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$21,151	20	$21,151
BLDG. MTL.	11	$18,395	13	$7,462	24	$25,857
GEN. MDSE.	8	$27,649	5	$1,718	13	$29,367
FOOD	7	$18,321	15	$6,465	22	$24,786
MOTOR VEH.	24	$24,935	26	$11,940	50	$36,875
APPAREL	12	$15,853			12	$15,853
HOME FURN.	17	$9,268	10	$3,049	27	$12,317
EAT DRINK	25	$24,108	31	$14,454	56	$38,562
SPECIALTY	58	$42,861	50	$6,439	108	$49,300
SERVICES	76	$29,420	100	$13,579	176	$42,999
WHOLESALE	22	$40,417	46	$60,703	68	$101,120
MISC.	32	$73,905	63	$14,979	95	$88,884
* TOTAL *	292	$325,132	379	$161,939	671	$487,071

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$536,957	27	$81,497	43	$618,454
BLDG. MTL.	55	$178,940	22	$10,840	77	$189,780
GEN. MDSE.	24	$398,599	8	$10,038	32	$408,637
FOOD	67	$199,394	22	$6,576	89	$205,970
MOTOR VEH.	142	$181,278	45	$30,176	187	$211,454
APPAREL	99	$183,779			99	$183,779
HOME FURN.	86	$121,810	12	$5,511	98	$127,321
EAT DRINK	191	$279,227	46	$20,869	237	$300,096
SPECIALTY	357	$277,940	66	$16,136	423	$294,076
SERVICES	568	$340,825	170	$25,207	738	$366,032
WHOLESALE	215	$370,586	63	$35,239	278	$405,825
MISC.	186	$261,354	105	$16,800	291	$278,154
* TOTAL *	2,006	$3,330,689	586	$258,889	2,592	$3,589,578

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$36,420
BLDG. MTL.	14	$11,483
GEN. MDSE.	6	$2,932
FOOD	8	$7,819
MOTOR VEH.	23	$11,866
APPAREL		
HOME FURN.	10	$3,654
EAT DRINK	21	$9,407
SPECIALTY	44	$10,408
SERVICES	75	$13,266
WHOLESALE	44	$46,024
MISC.	49	$11,301
* TOTAL *	307	$164,580

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					15	$30,740
BLDG. MTL.	8	$8,289	8	$4,925	10	$39,336
GEN. MDSE.					6	$6,278
FOOD					7	$9,481
MOTOR VEH.	17	$8,142	14	$17,388	25	$14,903
APPAREL	5	$2,785	6	$4,591		
HOME FURN.	6	$4,168	8	$4,923	10	$3,693
EAT DRINK	10	$7,698	14	$8,660	17	$11,660
SPECIALTY	22	$7,113	18	$5,798	42	$15,444
SERVICES	46	$27,659	44	$50,689	98	$14,681
WHOLESALE	17	$27,823	10	$12,260	49	$64,245
MISC.	30	$41,969	26	$32,281	45	$34,343
* TOTAL *	161	$135,646	148	$141,515	324	$244,804

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1981

WRIGHT CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	15	$30,740
BLDG. MTL.	26	$52,550
GEN. MDSE.	6	$6,278
FOOD	7	$9,481
MOTOR VEH.	56	$40,433
APPAREL	11	$7,376
HOME FURN.	24	$12,784
EAT DRINK	41	$28,018
SPECIALTY	82	$28,355
SERVICES	188	$93,029
WHOLESALE	76	$104,328
MISC.	101	$108,593
* TOTAL *	633	$521,965
LATE FILERS	7,124	$2,247,799
* GRAND TOTAL *	93,215	$92,478,928

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	24	$10,669,312	$320,079	.35%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	574	$102,141,065	$3,064,234	3.31%
ELECTRIC AND GAS UTILITIES	558	$418,458,913	$12,553,655	13.57%
WATER AND SANITATION UTILITIES	645	$24,730,412	$741,827	.80%
TRANSPORTATION COMPANIES	457	$9,606,898	$288,197	.31%
* GROUP TOTALS *	2,234	$554,937,288	$16,647,913	18.00%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,191	$97,816,007	$2,934,269	3.17%
PAINT AND GLASS STORES	272	$8,978,068	$269,278	.29%
HARDWARE STORES	926	$40,633,907	$1,218,858	1.32%
GARDEN SUPPLY STORES	473	$8,170,073	$245,070	.27%
MOBILE HOME DEALERS	69	$270,538	$8,116	.01%
* GROUP TOTALS *	2,931	$155,868,593	$4,675,591	5.06%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	356	$167,740,051	$5,032,178	5.44%
VARIETY STORES	399	$66,838,539	$2,005,118	2.17%
MISCELLANEOUS GENERAL MERCHANDISE STORES	599	$37,584,632	$1,127,505	1.22%
* GROUP TOTALS *	1,354	$272,163,222	$8,164,801	8.83%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
	FOOD DEALERS GROUP			
GROCERY STORES	1,717	$144,120,440	$4,323,601	4.68%
MEAT AND FISH MARKETS	66	$103,712	$3,112	.00%
FRUIT AND VEGETABLE MARKETS	29	$145,936	$4,379	.00%
CONFECTIONERY STORES	82	$1,035,258	$31,061	.03%
DAIRY PRODUCT STORES	91	$1,130,773	$33,918	.04%
BAKERIES	137	$1,117,122	$33,510	.04%
MISCELLANEOUS FOOD STORES	186	$1,143,056	$34,280	.04%
* GROUP TOTALS *	2,308	$148,796,297	$4,463,861	4.83%
	MOTOR VEHICLE GROUP			
AUTOMOBILE DEALERS	1,020	$46,258,962	$1,387,766	1.50%
AUTOMOTIVE PARTS	1,230	$46,667,077	$1,399,966	1.51%
GAS STATIONS	3,622	$116,291,693	$3,488,516	3.77%
RECREATIONAL VEHICLES	661	$10,577,273	$317,281	.34%
* GROUP TOTALS *	6,533	$219,795,005	$6,593,529	7.13%
	APPAREL GROUP			
MEN'S AND BOY'S APPAREL STORES	279	$15,448,534	$463,390	.50%
WOMEN'S APPAREL STORES	806	$31,345,581	$940,283	1.02%
FAMILY AND CHILDREN'S APPAREL STORES	455	$16,530,964	$495,670	.54%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	530	$19,295,405	$578,765	.63%
OTHER APPAREL STORES	286	$4,794,684	$143,803	.16%
* GROUP TOTALS *	2,356	$87,415,168	$2,621,911	2.84%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	768	$48,125,817	$1,443,428	1.56%
HOME FURNISHING STORES	672	$17,132,782	$513,869	.56%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,724	$49,212,380	$1,475,957	1.60%
* GROUP TOTALS *	3,164	$114,470,979	$3,433,254	3.71%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,206	$201,071,852	$6,028,670	6.52%
DRINKING PLACES	2,294	$51,654,539	$1,548,437	1.67%
* GROUP TOTALS *	6,500	$252,726,391	$7,577,107	8.19%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	742	$38,356,748	$1,150,503	1.24%
LIQUOR STORES	215	$18,768,200	$563,046	.61%
USED MERCHANDISE STORES	1,780	$8,834,109	$265,030	.29%
SPORTING GOODS STORES	1,414	$14,615,507	$438,345	.47%
BOOKS AND STATIONERY STORES	467	$12,730,233	$381,907	.41%
JEWELRY STORES	669	$18,708,888	$561,188	.61%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,517	$4,699,384	$140,923	.15%
GIFT AND NOVELTY SHOPS	741	$9,145,901	$274,324	.30%
MAIL ORDER STORES	236	$7,601,406	$228,041	.25%
VENDING MACHINES	291	$11,981,024	$359,404	.39%
DIRECT SELLING	1,809	$11,116,503	$333,485	.36%
FUEL AND ICE DEALERS	478	$36,157,438	$1,084,714	1.17%
FLORISTS	628	$8,932,800	$267,893	.29%
OTHER SPECIALTY SHOPS	3,454	$36,508,453	$1,094,612	1.18%
* GROUP TOTALS *	14,441	$238,156,594	$7,143,415	7.72%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	959	$11,031,487	$330,915	.36%
HOTELS AND OTHER LODGING PLACES	825	$37,789,424	$1,133,360	1.23%
LAUNDRY AND CLEANING	1,051	$15,378,886	$461,178	.50%
PHOTOGRAPHIC STUDIOS	662	$4,664,756	$139,900	.15%
BEAUTY SHOPS	4,288	$18,893,801	$566,734	.61%
BARBER SHOPS	1,149	$4,796,841	$143,815	.16%
SHOE REPAIR SHOPS	192	$1,024,353	$30,722	.03%
FUNERAL HOMES	463	$9,864,704	$295,942	.32%
OTHER PERSONAL SERVICES	426	$2,412,422	$72,361	.08%
BUILDING MAINTENANCE	142	$1,293,061	$38,794	.04%
EMPLOYMENT AGENCIES	76	$1,969,369	$59,085	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,408	$33,016,318	$990,441	1.07%
AUTOMOBILE RENTAL AND STORAGE	127	$3,177,837	$95,319	.10%
AUTOMOBILE REPAIR AND SERVICES	4,045	$50,585,949	$1,517,344	1.64%
ELECTRICAL REPAIR	1,144	$12,605,371	$378,082	.41%
WATCH, JEWELRY REPAIR	64	$216,419	$6,497	.01%
FURNITURE REPAIR	922	$2,137,201	$64,107	.07%
MISCELLANEOUS REPAIR	2,934	$32,090,963	$962,649	1.04%
MOTION PICTURE THEATRES	238	$7,875,934	$236,247	.26%
AMUSEMENT PARKS AND SERVICES	1,969	$41,799,221	$1,253,181	1.36%
EDUCATION INSTITUTIONS	391	$5,474,896	$164,241	.18%
OTHER SERVICES	1,103	$24,467,232	$733,905	.79%
* GROUP TOTALS *	24,578	$322,566,445	$9,674,819	10.46%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	347	$12,169,101	$365,069	.39%
FURNITURE AND HOME FURNISHINGS	35	$958,030	$28,742	.03%
CONSTRUCTION MATERIALS	1,780	$74,558,606	$2,235,888	2.42%
FARM AND CONSTRUCTION MACHINERY	3,016	$247,078,786	$7,411,979	8.01%
MISCELLANEOUS DURABLE GOODS	372	$11,740,680	$352,226	.38%
APPAREL, PIECE GOODS	61	$3,320,989	$99,624	.11%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	318	$11,465,031	$343,949	.37%
MISCELLANEOUS NONDURABLE GOODS	2,968	$90,300,305	$2,708,857	2.93%
* GROUP TOTALS *	8,897	$451,591,528	$13,546,334	14.65%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	633	$4,466,206	$133,992	.14%
MINING	120	$3,096,109	$92,884	.10%
GENERAL CONTRACTORS	1,398	$12,284,836	$368,558	.40%
PLUMBING AND HEATING CONTRACTORS	1,597	$29,896,664	$896,860	.97%
PAINTING CONTRACTORS	783	$3,723,913	$111,719	.12%
ELECTRICAL CONTRACTORS	1,255	$19,273,692	$578,189	.63%
CARPENTRY CONTRACTORS	1,008	$6,083,123	$182,490	.20%
OTHER SPECIAL TRADE CONTRACTORS	1,195	$13,497,570	$404,890	.44%
FOOD MANUFACTURERS	121	$2,447,505	$73,426	.08%
APPAREL AND TEXTILE MANUFACTURERS	40	$1,136,387	$34,091	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	164	$6,031,295	$180,942	.20%
PUBLISHERS OF BOOKS AND NEWSPAPERS	242	$2,903,554	$87,063	.09%
COMMERCIAL PRINTERS	583	$20,016,270	$600,455	.65%
NONMETALLIC PRODUCT MANUFACTURERS	220	$7,707,439	$231,227	.25%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	667	$41,540,200	$1,246,199	1.35%
MISCELLANEOUS MANUFACTURERS	162	$2,303,582	$69,111	.07%
TEMPORARY RETAILERS	583	$2,517,308	$76,419	.08%
* GROUP TOTALS *	10,771	$178,925,653	$5,368,515	5.81%
* LATE FILERS *	7,124	$74,941,971	$2,247,799	2.43%
** GRAND TOTAL **	93,215	$3,083,024,446	$92,478,928	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING MARCH 31, 1981

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	536	$ 43,093.18	Johnson	2,852	$ 280,415.57
Adams	323	27,106.28	Jones	1,007	88,558.09
Allamakee	776	66,544.75	Keokuk	675	65,547.14
Appanoose	801	49,733.40	Kossuth	1,238	125,960.39
Audubon	486	43,935.80	Lee	2,091	150,686.52
Benton	1,273	107,638.65	Linn	8,630	713,829.56
Black Hawk	7,481	608,675.06	Louisa	841	67,444.57
Boone	1,391	116,061.78	Lucas	581	36,488.72
Bremer	1,193	100,754.94	Lyon	667	61,162.01
Buchanan	1,225	96,360.28	Madison	748	52,138.84
Buena Vista	1,026	110,155.41	Mahaska	1,190	100,728.00
Butler	1,063	86,582.56	Marion	1,544	120,823.70
Calhoun	685	65,440.85	Marshall	2,301	189,167.69
Carroll	1,168	113,579.54	Mills	724	59,380.70
Cass	957	79,447.82	Mitchell	644	56,356.94
Cedar	1,039	107,178.19	Monona	629	57,652.86
Cerro Gordo	2,599	229,828.83	Monroe	473	30,985.57
Cherokee	910	77,798.42	Montgomery	733	62,343.16
Chickasaw	818	66,855.05	Muscatine	2,542	216,187.42
Clarke	501	33,954.51	O'Brien	884	95,988.89
Clay	1,059	94,357.57	Osceola	479	44,297.18
Clayton	1,041	86,589.44	Page	941	73,503.23
Clinton	3,057	268,008.17	Palo Alto	630	69,674.88
Crawford	987	104,611.16	Plymouth	1,200	108,516.68
Dallas	1,664	135,250.95	Pocahontas	612	57,379.94
Davis	464	33,787.20	Polk	16,697	1,466,418.84
Decatur	512	40,383.42	Pottawattamie	4,513	367,302.76
Delaware	968	87,219.83	Poweshiek	928	82,298.71
Des Moines	2,546	192,374.57	Ringgold	349	27,535.24
Dickinson	904	78,908.74	Sac	734	69,346.27
Dubuque	4,084	356,596.09	Scott	8,189	790,975.53
Emmet	781	71,329.18	Shelby	731	76,152.15
Fayette	1,402	132,218.89	Sioux	1,429	148,059.72
Floyd	971	75,868.55	Story	2,960	278,439.16
Franklin	727	67,808.34	Tama	991	88,270.60
Fremont	547	51,769.92	Taylor	443	37,771.11
Greene	720	61,680.54	Union	773	62,104.69
Grundy	848	88,962.56	Van Buren	445	27,574.75
Guthrie	619	49,581.05	Wapello	2,352	157,719.22
Hamilton	948	89,209.54	Warren	1,938	144,083.03
Hancock	669	65,190.26	Washington	1,066	96,955.06
Hardin	1,196	104,731.63	Wayne	460	35,406.83
Harrison	916	81,891.62	Webster	2,326	182,170.28
Henry	1,113	90,655.53	Winnebago	672	65,493.49
Howard	524	53,420.84	Winneshiek	1,034	86,907.66
Humboldt	677	56,893.54	Woodbury	4,913	418,991.19
Ida	467	47,741.01	Worth	459	44,578.44
Iowa	807	86,207.94	Wright	830	74,842.92
Jackson	1,234	85,803.15	Motor Vehicle	8	1,401.08
Jasper	2,122	155,559.85			
Jefferson	843	65,820.53	GRAND TOTAL	151,764	$13,107,173.89

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	16	$756,787	$22,704	.19%
ELECTRIC AND GAS UTILITIES	22	$21,994,524	$659,837	5.57%
WATER AND SANITATION UTILITIES	2	$120,359	$3,611	.03%
TRANSPORTATION COMPANIES	50	$14,144,245	$424,327	3.58%
* GROUP TOTALS *	90	$37,015,915	$1,110,479	9.38%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	124	$4,669,405	$140,082	1.18%
PAINT AND GLASS STORES	11	$94,937	$2,849	.02%
HARDWARE STORES	18	$667,415	$20,023	.17%
GARDEN SUPPLY STORES	13	$188,507	$5,655	.05%
MOBILE HOME DEALERS	3	$0	$0	.00%
* GROUP TOTALS *	169	$5,620,264	$168,609	1.42%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	7	$7,238,846	$217,166	1.83%
VARIETY STORES	4	$797,344	$23,920	.20%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	$58,244	$1,747	.01%
* GROUP TOTALS *	18	$8,094,434	$242,833	2.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$231,599	$6,949	.06%
MEAT AND FISH MARKETS	2	$0	$0	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	1	$0	$0	.00%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	8	$8,148	$244	.00%
* GROUP TOTALS *	19	$239,747	$7,193	.06%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	10	$278,171	$8,344	.07%
AUTOMOTIVE PARTS	61	$1,492,814	$44,785	.38%
GAS STATIONS	40	$2,287,150	$68,607	.58%
RECREATIONAL VEHICLES	13	$181,799	$5,455	.05%
* GROUP TOTALS *	124	$4,239,934	$127,191	1.07%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	4	$2,034	$61	.00%
WOMEN'S APPAREL STORES	10	$134,730	$4,043	.03%
FAMILY AND CHILDREN'S APPAREL STORES	5	$211,442	$6,344	.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	$675,482	$20,264	.17%
OTHER APPAREL STORES	10	$21,271	$638	.01%
* GROUP TOTALS *	45	$1,044,959	$31,350	.26%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	70	$1,131,950	$33,950	.29%
HOME FURNISHING STORES	54	$3,852,553	$115,578	.98%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	97	$2,939,557	$88,185	.74%
* GROUP TOTALS *	221	$7,924,060	$237,713	2.01%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	15	$358,531	$10,755	.09%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	15	$358,531	$10,755	.09%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	1	$102,865	$3,086	.03%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	12	$292,176	$8,767	.07%
SPORTING GOODS STORES	9	$68,260	$2,049	.02%
BOOKS AND STATIONERY STORES	28	$477,731	$14,332	.12%
JEWELRY STORES	16	$355,966	$10,679	.09%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	8	$324,596	$9,738	.08%
GIFT AND NOVELTY SHOPS		$403,547	$12,106	.10%
MAIL ORDER STORES	21	$5,289,362	$158,680	1.34%
VENDING MACHINES	27	$761,622	$22,848	.19%
DIRECT SELLING	124	$3,305,001	$99,150	.84%
FUEL AND ICE DEALERS	32	$852,614	$25,578	.22%
FLORISTS	1	$0	$0	.00%
OTHER SPECIALTY SHOPS	130	$11,800,004	$353,995	2.99%
* GROUP TOTALS *	416	$24,033,744	$721,008	6.09%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	57	$1,327,238	$39,814	.34%
HOTELS AND OTHER LODGING PLACES	4	$30,450	$913	.01%
LAUNDRY AND CLEANING	36	$904,974	$27,151	.23%
PHOTOGRAPHIC STUDIOS	14	$259,925	$7,798	.07%
BEAUTY SHOPS	2	$11,107	$334	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	1	$1,554	$47	.00%
OTHER PERSONAL SERVICES	16	$587,351	$17,620	.15%
BUILDING MAINTENANCE	18	$1,067,105	$32,011	.27%
EMPLOYMENT AGENCIES	4	$35,447	$1,063	.01%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	546	$23,109,173	$693,274	5.85%
AUTOMOBILE RENTAL AND STORAGE	27	$191,685	$5,751	.05%
AUTOMOBILE REPAIR AND SERVICES	18	$348,502	$10,454	.09%
ELECTRICAL REPAIR	35	$371,590	$11,148	.09%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	0	$0	$0	.00%
MISCELLANEOUS REPAIR	69	$1,494,607	$44,843	.38%
MOTION PICTURE THEATRES	9	$113,629	$3,409	.03%
AMUSEMENT PARKS AND SERVICES	17	$159,577	$4,771	.04%
EDUCATION INSTITUTIONS	3	$18,687	$561	.00%
OTHER SERVICES	34	$862,264	$25,868	.22%
* GROUP TOTALS *	911	$30,894,865	$926,830	7.83%
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	46	$1,033,611	$31,008	.26%
FURNITURE AND HOME FURNISHINGS	29	$199,806	$5,996	.05%
CONSTRUCTION MATERIALS	468	$17,723,566	$531,656	4.49%
FARM AND CONSTRUCTION MACHINERY	1,124	$55,242,035	$1,657,261	13.99%
MISCELLANEOUS DURABLE GOODS	97	$5,111,791	$153,355	1.29%
APPAREL, PIECE GOODS	20	$745,519	$22,365	.19%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	58	$1,244,782	$37,343	.32%
MISCELLANEOUS NONDURABLE GOODS	356	$13,154,544	$394,635	3.33%
* GROUP TOTALS *	2,198	$94,455,654	$2,833,619	23.93%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	21	$193,066	$5,791	.05%
MINING	10	$529,068	$15,872	.13%
GENERAL CONTRACTORS	225	$5,747,735	$172,440	1.46%
PLUMBING AND HEATING CONTRACTORS	68	$3,662,263	$109,870	.93%
PAINTING CONTRACTORS	15	$32,133	$963	.01%
ELECTRICAL CONTRACTORS	52	$2,256,132	$67,686	.57%
CARPENTRY CONTRACTORS	26	$116,078	$3,482	.03%
OTHER SPECIAL TRADE CONTRACTORS	219	$7,850,744	$235,526	1.99%
FOOD MANUFACTURERS	63	$3,970,323	$119,106	1.01%
APPAREL AND TEXTILE MANUFACTURERS	43	$1,560,427	$46,812	.40%
FURNITURE, WOOD AND PAPER MANUFACTURERS	147	$5,155,490	$154,668	1.31%
PUBLISHERS OF BOOKS AND NEWSPAPERS	27	$1,889,192	$56,679	.48%
COMMERCIAL PRINTERS	64	$6,148,127	$184,442	1.56%
NONMETALLIC PRODUCT MANUFACTURERS	319	$18,440,099	$553,199	4.67%

BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	911	$98,652,954	$2,959,597	24.99%
MISCELLANEOUS MANUFACTURERS	187	$14,847,424	$445,422	3.76%
TEMPORARY RETAILERS	53	$3,650,025	$109,320	.92%
* GROUP TOTALS *	2,450	$174,701,280	$5,240,875	44.25%
* LATE FILERS *	333	$6,136,361	$184,082	1.55%
** GRAND TOTAL **	7,009	$394,759,748	$11,842,537	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1981

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	677	$692,795
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	1,009	$2,851,291
UTILITIES, COMMUNICATION, AND TRANSPORTATION	493	$497,655
VENDORS (WHOLESALE AND RETAIL)	919	$324,479
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,038	$187,805
SERVICES (OTHER THAN PROFESSIONAL)	489	$111,024
MISCELLANEOUS	127	$82,299
** GRAND TOTAL **	4,752	$4,747,348

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING MARCH, 1981

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	17	$3,054	JONES	32	$2,841
ADAMS	8	$1,653	KEOKUK	13	$226
ALLAMAKEE	37	$767	KOSSUTH	30	$3,662
APPANOOSE	18	$76,885	LEE	83	$161,008
AUDUBON	9	$202	LINN	281	$330,764
BENTON	28	$4,826	LOUISA	18	$485,762
BLACK HAWK	220	$879,453	LUCAS	11	$11,277
BOONE	32	$3,351	LYON	31	$5,955
BREMER	36	$9,814	MADISON	11	$281
BUCHANAN	26	$882	MAHASKA	32	$13,484
BUENA VISTA	38	$15,809	MARION	34	$18,684
BUTLER	29	$425	MARSHALL	77	$59,311
CALHOUN	15	$1,690	MILLS	12	$6,319
CARROLL	46	$14,009	MITCHELL	31	$1,712
CASS	34	$11,061	MONONA	22	$1,202
CEDAR	26	$2,895	MONROE	17	$6,642
CERRO GORDO	117	$45,669	MONTGOMERY	27	$10,011
CHEROKEE	18	$4,044	MUSCATINE	68	$203,867
CHICKASAW	26	$13,230	OBRIEN	42	$4,059
CLARKE	9	$281	OSCEOLA	17	$2,036
CLAY	45	$13,533	PAGE	46	$7,122
CLAYTON	33	$3,534	PALO ALTO	18	$6,329
CLINTON	80	$147,009	PLYMOUTH	31	$11,018
CRAWFORD	33	$14,752	POCAHONTAS	24	$6,126
DALLAS	35	$32,104	POLK	584	$674,916
DAVIS	20	$4,102	POTTAWATTAMIE	113	$24,962
DECATUR	5	$315	POWESHIEK	38	$20,292
DELAWARE	23	$1,194	RINGGOLD	8	$129
DES MOINES	88	$74,149	SAC	30	$12,859
DICKINSON	28	$2,531	SCOTT	234	$277,142
DUBUQUE	175	$342,777	SHELBY	36	$3,857
EMMET	32	$10,402	SIOUX	61	$22,959
FAYETTE	28	$4,001	STORY	90	$32,045
FLOYD	35	$13,274	TAMA	24	$4,987
FRANKLIN	25	$6,491	TAYLOR	10	$9,326
FREMONT	16	$995	UNION	16	$11,325
GREENE	22	$1,131	VAN BUREN	7	$415
GRUNDY	28	$4,249	WAPELLO	67	$71,914
GUTHRIE	20	$2,040	WARREN	22	$5,347
HAMILTON	41	$21,827	WASHINGTON	41	$2,660
HANCOCK	22	$4,796	WAYNE	18	$1,817
HARDIN	59	$9,389	WEBSTER	71	$32,862
HARRISON	20	$8,047	WINNEBAGO	30	$8,876
HENRY	35	$23,978	WINNESHIEK	34	$8,694
HOWARD	20	$597	WOODBURY	151	$97,630
HUMBOLDT	22	$5,382	WORTH	12	$154
IDA	15	$1,620	WRIGHT	29	$6,849
IOWA	17	$33,623			
JACKSON	30	$3,187	OUT OF STATE	0	$0
JASPER	45	$69,068			
JEFFERSON	23	$6,889			
JOHNSON	109	$98,647	GRAND TOTAL	4,752	$4,747,348

1/12/82 S 2860-1
Annual Summary

IOWA
RETAIL SALES AND USE TAX REPORT
1981

IOWA STATE DEPARTMENT OF REVENUE

SALES OF FISCAL YEAR ENDING MARCH 31, 1981

15-004
CPC-66816 10/80

BEST AVAILABLE COPY

IOWA

Retail Sales and Use Tax Report

Fiscal 1981
April 1, 1980 - March 31, 1981

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts, and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

REVIEW OF IOWA'S RETAIL SALES TAX

A three percent tax is imposed on the gross taxable receipts received from the retail sales and the receipts of certain services performed in Iowa. The tax has been in effect for 47 years and over this period of time has evolved in both its rate and base. The tax is described below especially in the context of the events that have lead to the formation of the current rate and base.

The analysis of the 1981 sales tax data continues on pages v to xii with a comparison of current and recent year's data. The first section is a comparison of the present year to the previous year with data breakdowns by population group, business group, and amount of computed tax and by county. Finally, on pages xiv to xvii, a five-year comparison of taxable sales and returns by county is provided.

Development of the Iowa Sales Tax

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water and communication services; and, the sale of admissions to places of amusement or athletic events.

Since 1934 the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers effective January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the major exemptions which have been provided for are: the exemption in 1971 of the sales of used motor vehicles subject to registration which are taxed under the use tax, the exemption of food, prescription drugs and medical devices effective July 1, 1974, the sales of medically prescribed oxygen in 1975 as an extension of the food and drug exemption and sales by cities and counties except utility services in 1979. Further information on allowable deductions is provided in the glossary on page iv.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955 and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1981 amounted to $392.8 million which is a -0.14 percent decrease from the $393.3 million collected in 1980. The number of quarterly returns increased from 369,388 in 1980 to 376,338 in 1981 which is a 1.88 percentage increase. This data reveals an increase in the average amount of gross receipts reported per return.

Review of Quarterly Returns in 1981

As in prior years, the December Quarter with 28.52 percent of the total 1981 state sales tax liabilities represented the largest portion of the annual taxes. Figures A & B on page viii present in detail the quarterly tax liabilities during fical 1981 and for each of the past three fiscal years. While total taxes due showed a -0.14 percent decrease from 1980, the decreases took place in the quarters ending in June and September with declines of -5.1 percent and -1.04 percent respectively. Total taxes due increased in the quarter ending in December (1.41 percent) and March (4.29 percent) indicating an upturn in economic activity.

Review of Business Class Activity in 1981

On page ix a breakdown of collections by business class for the years 1980 and 1981 is shown. The Food Dealers, Utilities, and Eating and Drinking business groups showed the highest increase as compared to 1980 in sales taxes due with 11.67, 10.03, and 7.50 percent respectively. There were five business classes in which tax liability declined in 1980. This resulted in a -0.14 percent decrease in tax collected during fiscal 1981 as compared to a 9.84 percent increase for fiscal 1980. The business group showing the largest decrease was Building Materials (-13.85), followed by Wholesale Goods (-11.15 percent), Miscellaneous (-8.15 percent) and Home Furnishing (-7.02 percent). In term of the number of returns filed, Specialty Retail Groups and Wholesale Goods again were first and second with 6.90 percent and 4.45 percent respectively. There were six business groups in which the number of returns was smaller than the previous year. The Motor Vehicle business group again had the largest decline at -3.09 percent.

Review of Population Group in 1981

In 1981, $142,047,973 million or 36.17 percent of sales taxes was collected in those cities with populations of over 50,000 which contain only 24.40 percent of the population according to the 1970 Census. Other population areas are compared with their share of the population and sales tax collected and are shown on page vii. The more urbanized areas continue to account for the larger percentage of sales tax collections. On page x of the report a more detailed table of Sales Tax Collections by Population Area is presented.

Population Group	Sales Tax Collection	Population*
Above 50,000	36.17%	24.40%
10,000 - 50,000	20.46%	16.70%
2,500 - 10,000	20.95%	15.00%
Under 2,500	16.47%	17.00%
Rural Areas & Other	5.97%	26.90%
	100.00%	100.00%

*1970 Census

Size of Gross Receipts in 1981

Businesses which had $1 million in quarterly gross sales collected 39.58 percent of the sales tax in 1981 while comprising only 1.37 percent of the filers. A more detailed table on Gross Sales is shown on page xi of the report. In 1981, the percentage of businesses and sales tax collections of the five groups listed were as follows:

Quarterly Gross Sales	Sales Tax Collection	Business
$1,000,000 + over	39.58%	1.37%
$ 500,000 to $1,000,000	10.69%	1.56%
$ 100,000 to $ 500,000	26.11%	9.04%
$ 10,000 to $ 100,000	20.85%	31.52%
$ 0 to $ 10,000	2.77%	57.52%
	100.00%	100.00%

Size of Computed Tax in 1981

Of major significance is that while 32.34 percent of the returns reported less than $25.00 in tax due in a quarter, the tax liabilities represented 0.15 percent of the tax. At the exact opposite end of the spectrum are the businesses that collected $100,000 or more in sales tax in a quarter. While these returns reported 25.84 percent of the sales tax due they represented only 0.06 of the businesses. Below is a table which shows percentages of five groups of businesses and sales tax by amount of tax due. The table on page xii goes into further detail of Taxes Due in 1980.

Quarterly Tax Due	% of Sales Tax Collection	% Business
$ 100,000 + over	25.84%	.06%
$ 10,000 to $100,000	24.23%	1.30%
$ 1,000 to $ 10,000	36.71%	15.16%
$ 25 to $ 1,000	13.09%	51.13%
$ 0 to $ 25	.15%	32.34%
	100.00%	100.00%

Sales Tax Due by County in 1981

A map of Iowa's ninety-nine counties is shown on page viii of the report. The amount of sales tax and its percentage compared to the state's total are shown for each county. For example, in Polk County in 1981, $60,774,469 in sales tax was due; which amounted to 15.47 percent of the total tax. In comparison, Adams County had $503,985 in tax due or 0.13 percent of the state total.

FIGURE A
RETAIL SALES TAX DUE
FOR FISCAL YEARS ENDING MARCH 31

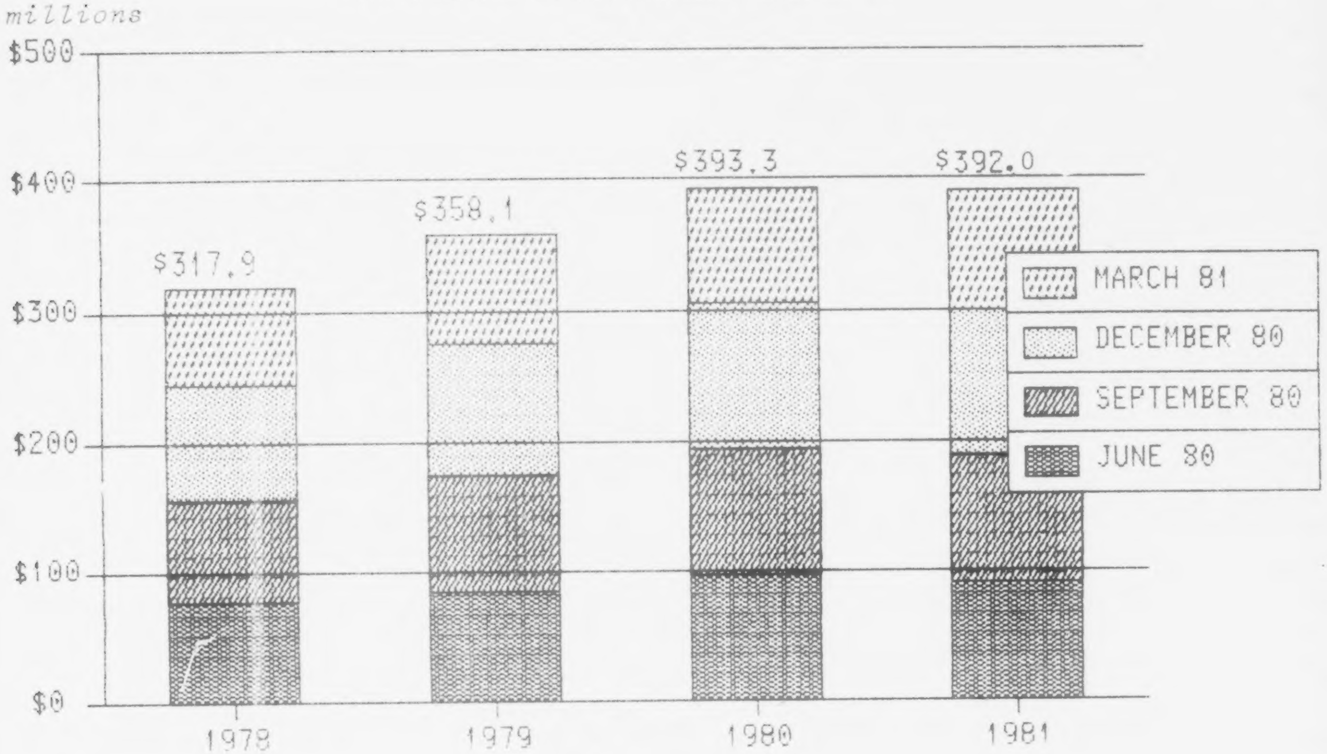
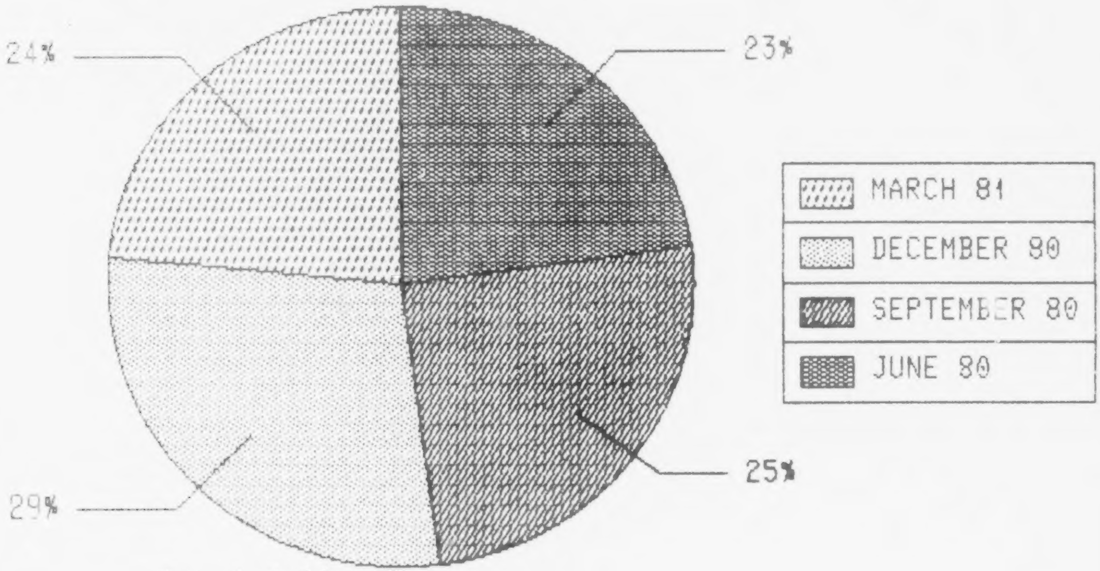


FIGURE B
RETAIL SALES COLLECTION BY QUARTER



Quarter	*Total Collections*
June 1980	*$ 90,243,109*
September 1980	*98,022,175*
December 1980	*112,017,657*
March 1981	*92,478,928*
TOTAL	*$392,761,869*

THE YEAR IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
FISCAL YEAR ENDING MARCH 31, 1981

Number of Returns
Comparison of 1980 and 1981

Business Group	No. Ret. Fiscal 1980	No. Ret. Fiscal 1981	% Change No. Bus.
Nonresidents	252	209	-17.06%
Utilities	9,066	8,937	-1.42
Building Materials	12,125	11,851	-2.26
General Merchandise	5,161	5,240	1.53
Food Dealers	9,546	9,327	-2.29
Motor Vehicle	27,340	26,496	-3.09
Apparel	9,098	9,358	2.86
Home Furnishings	12,989	12,772	-1.67
Eating and Drinking	25,598	26,123	2.05
Specialty Retail	55,070	58,871	6.90
Services	97,566	98,822	1.29
Wholesale Goods	34,017	35,532	4.45
Miscellaneous	45,258	44,956	-0.67
Late Filers	26,302	27,844	5.86
TOTALS	369,388	376,338	1.88%

Tax Collected
Comparison of 1980 and 1981

Business Group	Tax Fiscal 1980	Tax Fiscal 1981	% Change Tax
Nonresidents	$ 929,713	$ 884,938	-4.82
Utilities	48,671,271	53,554,825	10.03
Building Materials	29,731,849	25,613,310	-13.85
General Merchandise	39,153,210	41,357,339	5.63
Food Dealers	17,008,998	18,993,357	11.67
Motor Vehicle	25,703,870	27,076,923	5.34
Apparel	12,040,850	12,259,978	1.82
Home Furnishings	15,329,624	14,253,915	-7.02
Eating and Drinking	29,492,475	31,704,483	7.50
Specialty Retail	30,294,652	31,317,775	3.38
Services	39,132,830	39,784,139	1.66
Wholesale Goods	70,338,549	62,494,003	-11.15
Miscellaneous	28,996,179	26,632,690	-8.15
Late Filers	6,502,949	6,834,194	5.09
TOTALS	$393,327,019	$392,761,869	-0.14%

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1981

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$142,047,973	36.17%
25,000 TO 50,000	$50,265,602	12.80%
10,000 TO 25,000	$30,077,870	7.66%
5,000 TO 10,000	$48,976,685	12.47%
2,500 TO 5,000	$33,302,736	8.48%
1,000 TO 2,500	$34,080,005	8.68%
500 TO 1,000	$19,268,451	4.91%
TOWNS UNDER 500	$11,330,671	2.88%
NON-PERMIT	$661,565	.17%
RURAL	$21,865,373	5.57%
OTHERS	$884,938	.23%
TOTALS	$392,761,869	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1981

SIZE OF QTRLY GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	87,711	25.00%	$8,260,364	.03%	$426,460	.11%
500 - 999	20,256	5.77%	$14,854,788	.05%	$433,263	.11%
1,000 - 1,999	25,669	7.32%	$37,333,113	.12%	$1,053,229	.27%
2,000 - 2,999	16,456	4.69%	$40,645,049	.13%	$1,105,300	.28%
3,000 - 3,999	11,924	3.40%	$41,389,855	.13%	$1,116,504	.28%
4,000 - 4,999	9,320	2.66%	$41,791,692	.13%	$1,095,634	.28%
5,000 - 9,999	30,448	8.68%	$221,550,034	.69%	$5,670,232	1.44%
10,000 - 24,999	47,437	13.52%	$783,665,047	2.44%	$19,231,744	4.90%
25,000 - 49,999	33,674	9.60%	$1,200,983,314	3.74%	$26,933,824	6.86%
50,000 - 99,999	25,962	7.40%	$1,832,298,292	5.70%	$35,689,310	9.09%
100,000 - 249,999	22,386	6.38%	$3,515,389,599	10.94%	$57,686,617	14.69%
250,000 - 499,999	9,325	2.66%	$3,262,721,706	10.16%	$44,862,955	11.42%
500,000 - 999,999	5,464	1.56%	$3,799,451,635	11.83%	$41,986,174	10.69%
1,000,000 & OVER	4,805	1.37%	$17,322,747,239	53.93%	$155,470,623	39.58%
TOTALS	350,837	100.00%*	$32,123,081,727	100.00%*	$392,761,869	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING
** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

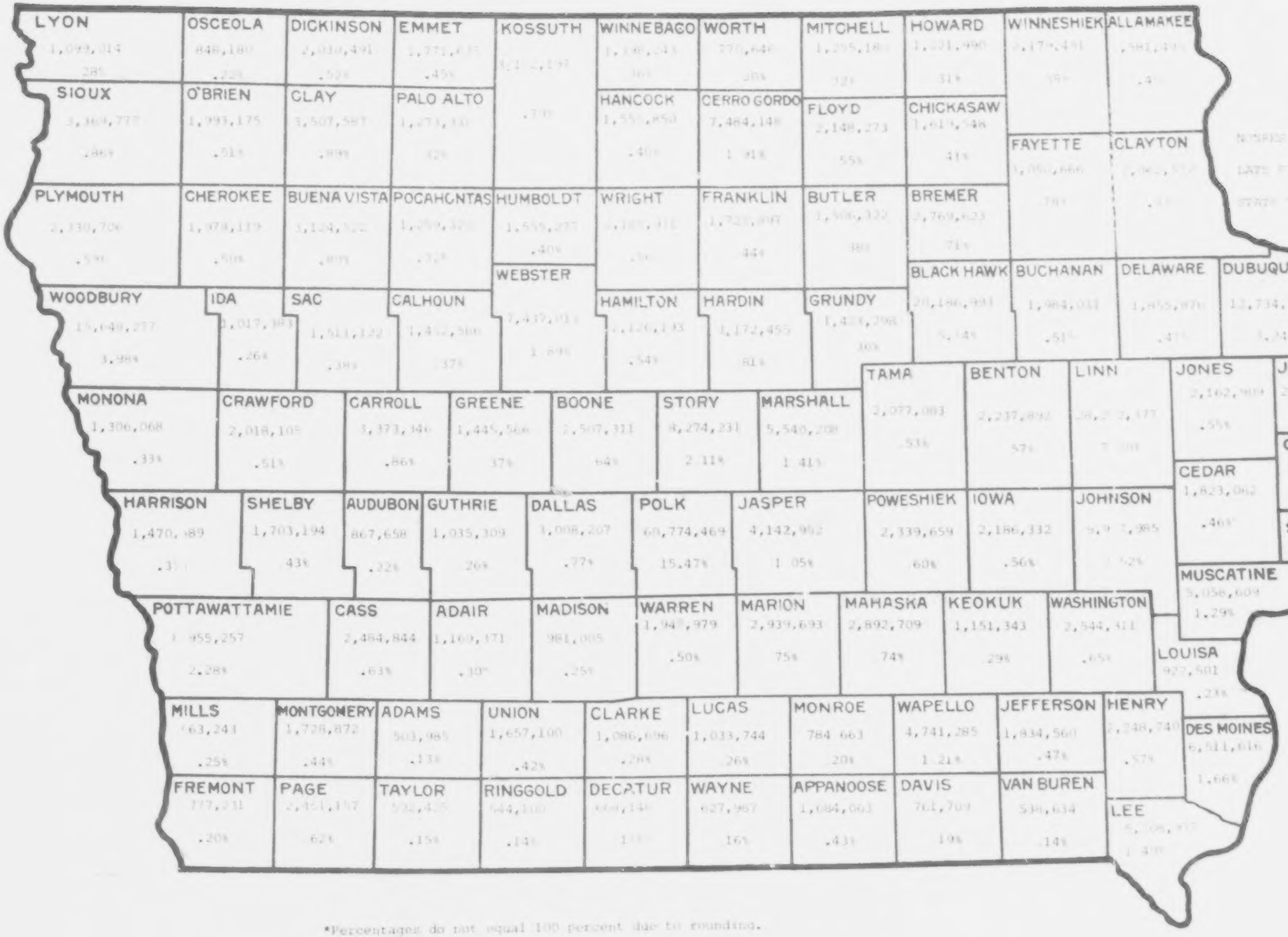
RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 1981

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - * 24.99	113,459	32.34%	$578,930	.15%
25.00 - 49.99	27,953	7.97%	$1,005,865	.26%
50.00 - 99.99	31,537	8.99%	$2,271,153	.58%
100.00 - 149.99	18,951	5.40%	$2,327,309	.59%
150.00 - 199.99	13,711	3.91%	$2,377,645	.61%
200.00 - 249.99	11,116	3.17%	$2,486,670	.63%
250.00 - 499.99	37,919	10.81%	$13,730,833	3.50%
500.00 - 999.99	38,154	10.88%	$27,178,537	6.92%
1,000.00 - 1,499.99	17,688	5.04%	$21,653,392	5.51%
1,500.00 - 1,999.99	9,803	2.79%	$16,935,149	4.31%
2,000.00 - 2,499.99	5,909	1.68%	$13,190,107	3.36%
2,500.00 - 2,999.99	4,156	1.18%	$11,373,576	2.90%
3,000.00 - 3,999.99	5,508	1.57%	$19,048,179	4.85%
4,000.00 - 4,999.99	3,410	.97%	$15,218,746	3.87%
5,000.00 - 9,999.99	6,782	1.93%	$46,772,497	11.91%
10,000.00 - 24,999.99	3,606	1.03%	$53,522,695	13.63%
25,000.00 - 49,999.99	698	.20%	$23,665,659	6.03%
50,000.00 - 99,999.99	256	.07%	$17,943,831	4.57%
100,000.00 & OVER	221	.06%	$101,481,096	25.84%
TOTALS	350,837	100.00%*	$392,761,869	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX BY COUNTY AND PERCENT OF STATE TOTAL FOR FISCAL 1981



NONRESIDENT	$904,938
	.23%
LATE FILERS	$6,834,194
	1.74%
STATE TOTAL	$392,761,869
	100.00%*

*Percentages do not equal 100 percent due to rounding.

TAXABLE RETAIL SALES AND NUMBER OF RETURNS
COMPARISON OF 1977 TO 1981

In 1981, taxable sales amounted to $13.1 billion on the approximately 369,000 returns filed. Comparison of five years ago, reveals that taxable sales rose 35.04 percent compared to 10.94 percent rise in the number of returns filed. This section discusses the comparison of taxable sales, number of returns and percentage changes of each of the 99 counties presented on pages xvi and xvii.

Taxable Sales 1977-1981

All ninety-nine counties in Iowa had increases in taxable retail sales from 1977 to 1981. The state as a whole had an average increase of 35.04 percent. Increases for individual counties ranged from 51.13 percent in Mills County to 17.25 percent in Butler County. Only one county, Mills (51.13 percent) was above a 50 percent increase in taxable sales. The following table shows the percentage breakdown for the 99 counties in taxable sales for 1981.

Percent Increase		Counties
From	Less Than	
50% to	60%	1
40% to	50%	12
Less than 40%		86
		99

Number of Returns 1977-1981

From 1977 to 1981 the number of returns rose 10.94 percent statewide. Johnson County lead the state with a 24.02 percent increase in the number of returns filed from 1977 to 1981 and closely followed by Warren County with a 20.53 percent increase. Two counties, Montgomery and Page, had decreases in the number of returns filed, -0.94 percent and -2.53 percent respectively.

Percent Increase		Counties
From	Less Than	
Over 20%		2
15% to	20%	8
10% to	15%	30
5% to	10%	38
0% to	5%	19
Less than 0%		2
		99

Comparison of Counties by Taxable Sales

Statewide taxable sales went from $9.7 billion in 1977 to $13.1 billion in 1981, an increase of $3.4 billion. Analysis of the taxable sales which were reported in each county revealed the following:

- Only Polk County had taxable sales of more than one billion dollars in both 1977 and 1981. As in 1980, Polk County continued to exceed two billion dollars in taxable sales. In 1977, Polk county had 15.21 percent of the taxable sales in Iowa and in 1981 Polk County had 15.47 percent of the total taxable sales.

- In 1977, 16 additional counties had taxable sales of $100 million to one billion dollars or 43.21 percent of the state total. In 1981, the number increased to 25 counties and 52.96 percent of the state's taxable sales.

- The 82 remaining counties which had below $100 million in taxable sales in 1977 accounted for 41.58 percent of the taxable sales. In comparison, in 1981 the number of counties below $100 million in taxable sales had declined to 73 and 31.57 percent of taxable sales.

Comparison of Counties by Returns

In 1977, 339,238 returns were filed compared to 376,338 in 1981, a 10.94 percent increase. There was only a slight change in any of the counties moving to a higher bracket:

- Polk County had in excess of 25,000 returns in both 1977 and 1981 with 7.78 percent of the state total in 1977 and 8.23 percent in 1981.

- In 1977 only Black Hawk, Linn and Scott had from 10,000 to 20,000 returns. These three counties made up 11.19 percent of the returns. In 1980, Woodbury also reached the 10,000 returns plateau and when grouped with the other three counties previously mentioned, had 14.51 percent of the returns in Iowa in 1981.

- There were seven counties in both 1977 and 1981 which had more than 5,000 returns. In 1976, they represented 12.53 percent of the returns while in 1981 they maintained 12.87 percent.

- Of the counties below 5,000 returns, there were 87 in 1977 and 1981. However, in 1977 these counties had 58.24 of the total returns compared to 1981 where they only had 56.92 of the returns filed.

TAXABLE RETAIL SALES BY COUNTY AND NUMBER OF RETURNS FILED FISCAL YEARS ENDING MARCH 31, 1977 AND 1981

Counties	1977 No. of Returns	1981 No. of Returns	% Change	1977 Taxable Sales	1981 Taxable Sales	% Change
Adair	1,431	1,539	7.55%	$ 29,458,541	$ 38,987,268	32.35%
Adams	841	875	4.04	13,069,106	16,803,483	28.57
Allamakee	2,145	2,265	5.59	38,932,895	52,719,952	35.41
Appanoose	2,032	2,244	10.43	40,514,662	56,151,615	38.60
Audubon	1,254	1,392	11.00	23,385,177	28,933,161	23.72
Benton	2,642	3,008	13.85	54,165,100	74,605,759	37.74
Black Hawk	11,766	13,407	13.95	488,562,703	673,136,622	37.78
Boone	2,705	3,087	14.12	69,652,930	83,574,410	19.99
Bremer	3,073	3,254	5.89	68,838,470	92,349,127	34.15
Buchanan	2,575	2,832	9.98	50,110,096	66,150,296	32.01
Buena Vista	3,022	3,281	8.57	75,181,424	104,184,847	38.58
Butler	2,401	2,654	10.54	45,137,662	50,217,403	11.25
Calhoun	2,041	2,078	1.81	36,593,551	48,421,751	32.32
Carroll	2,983	3,305	10.79	83,143,225	112,462,181	35.26
Cass	2,726	2,879	5.61	61,775,083	82,825,942	34.08
Cedar	2,695	2,900	7.61	47,682,592	60,778,533	27.46
Cerro Gordo	5,310	6,065	14.22	194,140,599	249,493,290	28.51
Cherokee	2,087	2,500	19.79	49,746,493	65,936,692	32.55
Chickasaw	1,992	2,194	10.14	41,318,744	53,989,808	30.67
Clarke	1,094	1,247	13.99	24,229,476	36,225,227	49.51
Clay	2,790	3,166	13.48	86,758,553	116,969,616	34.82
Clayton	2,807	3,046	8.51	49,370,604	68,753,130	39.26
Clinton	5,557	6,224	12.00	166,084,685	230,139,953	38.57
Crawford	2,449	2,705	10.45	46,803,135	67,274,372	43.74
Dallas	3,404	3,849	13.07	77,806,757	100,277,485	28.88
Davis	1,081	1,270	17.48	17,666,931	25,403,124	43.79
Decatur	1,171	1,260	7.60	15,974,329	22,140,860	38.60
Delaware	1,917	2,158	12.57	45,113,491	61,870,488	37.14
Des Moines	4,374	4,792	9.56	155,191,583	217,058,713	39.87
Dickinson	2,589	2,825	9.12	54,770,404	67,682,087	23.57
Dubuque	7,849	8,930	13.77	303,949,276	424,538,648	39.67
Emmet	1,864	1,888	1.29	43,863,081	59,054,969	34.63
Fayette	3,265	3,420	4.75	79,003,162	101,717,314	28.75
Floyd	2,382	2,655	11.46	55,378,020	71,609,483	29.31
Franklin	1,807	1,958	8.36	42,098,664	57,434,255	36.43
Fremont	1,296	1,351	4.24	18,198,139	25,910,732	42.38
Greene	1,762	1,849	4.94	36,124,527	48,186,305	33.39
Grundy	1,830	1,971	7.70	39,539,994	47,445,880	19.99
Guthrie	1,747	1,879	7.56	25,217,381	34,516,366	36.88
Hamilton	2,666	2,748	3.08	55,692,206	70,898,706	27.30
Hancock	1,749	1,905	8.92	41,375,369	51,868,488	25.36
Hardin	3,414	3,504	2.64	83,973,306	105,757,404	25.94
Harrison	2,022	2,251	11.33	34,435,078	49,021,284	42.36
Henry	2,325	2,530	8.82	60,880,587	74,959,790	23.13
Howard	1,562	1,671	6.98	29,687,404	40,736,105	37.22
Humboldt	1,728	1,896	9.72	39,839,300	51,845,377	30.14
Ida	1,325	1,379	4.08	25,592,709	33,914,155	32.51
Iowa	2,259	2,318	2.61	53,654,758	72,885,748	35.84
Jackson	2,793	3,047	9.09	49,763,408	70,055,651	40.78
Jasper	3,909	4,423	13.15	104,211,848	138,110,261	32.53
Jefferson	1,917	2,199	14.71	45,353,926	61,175,910	34.89

TAXABLE RETAIL SALES BY COUNTY AND NUMBER OF RETURNS FILED FISCAL YEARS ENDING MARCH 31, 1977 AND 1981

Counties	1977 No. of Returns	1981 No. of Returns	% Change	1977 Taxable Sales	1981 Taxable Sales	% Change
Johnson	5,763	7,147	24.02%	$ 240,714,894	$ 330,529,220	37.31%
Jones	2,771	2,953	6.57	55,509,091	72,001,859	29.71
Keokuk	2,194	2,325	5.97	32,002,556	38,379,547	19.93
Kossuth	3,064	3,319	8.32	78,400,965	103,426,046	31.92
Lee	4,652	4,960	6.62	133,718,438	183,718,782	37.39
Linn	14,175	16,888	19.14	656,240,488	943,120,857	43.72
Louisa	1,393	1,443	3.59	21,572,566	30,752,051	42.55
Lucas	1,355	1,526	12.62	23,873,149	34,461,797	44.35
Lyon	1,735	1,859	7.15	28,150,769	36,638,174	30.15
Madison	1,381	1,593	15.35	25,118,826	32,701,262	30.19
Mahaska	2,976	3,251	9.24	74,527,818	95,233,996	27.78
Marion	2,917	3,452	18.34	76,451,711	98,000,438	28.19
Marshall	4,545	4,723	3.92	145,994,151	184,688,408	26.50
Mills	1,407	1,536	9.17	21,246,299	32,109,317	51.13
Mitchell	1,614	1,785	10.59	31,923,629	41,839,647	31.06
Monona	1,798	1,865	3.73	36,664,840	43,537,104	18.74
Monroe	1,107	1,206	8.94	18,801,142	26,157,512	39.13
Montgomery	2,006	1,987	-.94	44,073,909	57,633,411	30.77
Muscatine	3,817	4,147	8.65	122,275,689	168,646,198	37.92
O'Brien	2,797	2,941	5.15	49,528,103	66,445,188	34.16
Osceola	1,176	1,258	6.97	20,699,884	28,275,723	36.60
Page	2,672	2,740	2.54	67,460,774	81,692,480	21.10
Palo Alto	1,680	1,726	2.74	33,377,842	42,448,079	27.17
Plymouth	2,890	3,065	6.06	58,951,027	77,700,333	31.80
Pocahontas	1,914	1,996	4.28	34,022,957	41,998,505	23.44
Polk	26,401	30,955	17.25	1,474,085,663	2,026,193,232	37.45
Pottawattamie	6,732	7,516	11.65	205,980,904	298,491,516	44.91
Poweshiek	2,450	2,731	11.47	55,901,932	78,015,231	39.56
Ringgold	967	1,031	6.62	14,082,877	18,140,424	28.81
Sac	2,371	2,311	-2.53	42,598,355	50,378,420	18.26
Scott	12,045	13,926	15.62	575,987,129	831,452,228	44.35
Shelby	2,149	2,347	9.21	40,057,730	56,783,906	41.76
Sioux	4,000	4,413	10.33	82,006,264	112,337,568	36.99
Story	6,104	6,863	12.43	199,425,377	275,837,717	38.32
Tama	2,512	2,759	9.83	52,361,523	69,246,923	32.25
Taylor	1,366	1,483	8.57	16,051,566	19,756,674	23.08
Union	1,688	1,911	13.21	41,693,938	55,235,783	32.48
Van Buren	1,436	1,482	3.20	13,814,303	17,960,821	30.02
Wapello	4,122	4,425	7.35	118,265,825	158,105,544	33.69
Warren	2,504	3,018	20.53	48,330,215	64,938,100	34.36
Washington	2,949	3,128	6.07	70,674,566	84,782,755	19.96
Wayne	1,331	1,482	11.34	15,682,953	20,934,509	33.49
Webster	5,206	5,702	9.53	191,540,457	247,917,753	29.43
Winnebago	1,835	2,027	10.46	38,918,164	46,619,616	19.79
Winneshiek	2,613	2,729	4.44	48,924,975	72,659,529	48.51
Woodbury	9,736	10,413	6.95	428,305,381	521,630,357	21.79
Worth	1,075	1,246	15.91	20,480,393	25,689,762	25.44
Wright	2,412	2,623	8.75	59,697,577	72,873,535	22.07
Nonresidents	148	209	41.22	10,329,790	29,497,782	85.56
Late Filers	24,862	27,844	11.99	180,061,716	227,854,092	26.54
TOTAL	339,238	376,338	10.94	9,695,572,234	13,092,629,737	35.04

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page xviii, the Iowa use tax is collected under three complimentary use taxes: Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages xix - xx present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1981

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	365	1.31%	$ 4,384,585	9.19%
Building Materials	714	2.55	782,788	1.64
General Merchandise	76	.27	939,016	1.97
Food Dealers	75	.27	35,683	.07
Motor Vehicle	516	1.85	458,690	.96
Apparel	175	.63	156,644	.33
Home Furnishings	898	3.21	1,042,110	2.18
Eating and Drinking	64	.23	44,239	.09
Specialty Retail	1,647	5.89	3,032,936	6.36
Services	3,591	12.84	3,259,801	6.83
Wholesale Goods	8,811	31.51	12,081,943	25.32
Miscellaneous	9,976	35.67	20,997,921	44.00
Late Filers	1,058	3.78	501,081	1.05
TOTAL	27,966	100.00%	$47,717,437	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1980 and 1981

Use Tax	1980	1981	% Change
Retailers			
Number of Returns	27,146	27,966	3.02%
Computed Tax	$45,093,744	$47,717,437	5.82%
Motor Vehicle			
Number of Returns	694,327*	602,053	-13.29%
Computed Tax	$61,782,172	50,049,199	-18.99%
Consumers			
Number of Returns	19,295	19,153	-.74%
Computed Tax	$14,893,698	19,214,574	29.01%

*Prior to July 1, 1978, taxable and exempt registrations were reported. For the other three quarters of fiscal 1979 and of fiscal 1980, only taxable registrations were reported.

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1981

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	11,000	39.33%	$15,567	.03%
25.00 - 49.99	1,580	5.65%	$56,852	.12%
50.00 - 99.99	1,969	7.04%	$142,198	.30%
100.00 - 149.99	1,296	4.63%	$158,800	.33%
150.00 - 199.99	996	3.56%	$172,503	.36%
200.00 - 249.99	770	2.75%	$171,951	.36%
250.00 - 499.99	2,514	8.99%	$908,151	1.90%
500.00 - 999.99	2,392	8.55%	$1,718,188	3.60%
1,000.00 - 1,499.99	1,186	4.24%	$1,458,616	3.06%
1,500.00 - 1,999.99	776	2.77%	$1,344,130	2.82%
2,000.00 - 2,499.99	589	2.11%	$1,317,822	2.76%
2,500.00 - 2,999.99	378	1.35%	$1,034,915	2.17%
3,000.00 - 3,999.99	549	1.96%	$1,901,101	3.98%
4,000.00 - 4,999.99	318	1.14%	$1,420,693	2.98%
5,000.00 - 9,999.99	822	2.94%	$5,736,122	12.02%
10,000.00 - 24,999.99	535	1.91%	$8,242,034	17.27%
25,000.00 - 49,999.99	165	.59%	$5,701,141	11.95%
50,000.00 - 99,999.99	76	.27%	$5,094,200	10.68%
100,000.00 & OVER	55	.20%	$11,122,463	23.31%
TOTALS	27,966	100.00%*	$47,717,437	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1981

During 1981, the local option hotel/motel tax was imposed in fourteen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, thirteen of the jurisdictions have elected to impose a 5 percent rate, while the remaining two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1981, a total of $2,443,321.41 was certified collected from the following jurisdictions. The tax was collected on slightly more than $51.0 million in sleeping room rent receipts.

Jurisdiction	Tax Rate	Receipts from Rental of Sleeping Rooms	Tax Collected*
Altoona	5%	$ 910,392	$ 45,519.60
Ankeny	5%	647,390	32,369.50
Cedar Rapids	5%	9,093,296	454,664.81
Clive	5%	1,452,712	72,635.58
Council Bluffs	5%	2,869,170	143,458.48
Des Moines	5%	16,956,322	847,816.10
Dubuque	5%	4,288,589	214,429.44
Indianola	5%	85,088	4,254.41
Johnston	5%	606,022	30,301.12
Polk County	5%	2,882,521	144,126.07
Sergeant Bluff	3%	150,655	4,519.65
Sioux City	3%	5,283,842	158,515.27
Urbandale	5%	3,693,779	184,688.97
West Des Moines	5%	1,937,122	96,856.10
Windsor Heights	5%	183,321	9,166.04
TOTAL		$51,040,221	$2,443,321.14

*Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	209	$29,497,782	$834,938	.23%
ADAIR COUNTY				
GREENFIELD*	540	$19,535,970	$586,007	.15%
ADAIR	218	$9,820,265	$294,613	.08%
STUART	122	$2,630,753	$78,920	.02%
BRIDGEWATER	71	$1,116,518	$33,358	.01%
FONTANELLE	155	$1,592,514	$47,739	.01%
ORIENT	78	$739,333	$22,171	.01%
NON-PERMIT	21	$78,094	$2,353	.00%
OTHER	334	$3,473,821	$104,210	.03%
* TOTAL COUNTY *	1,539	$38,987,268	$1,169,371	.30%
ADAMS COUNTY				
CORNING*	486	$13,304,329	$399,008	.10%
PRESCOTT	67	$526,073	$15,786	.00%
NON-PERMIT	4	$5,033	$153	.00%
OTHER	318	$2,968,048	$89,038	.02%
* TOTAL COUNTY *	875	$16,803,483	$503,965	.13%
ALLAMAKEE COUNTY				
WAUKON*	781	$21,740,159	$652,218	.17%
LANSING	325	$5,960,709	$178,826	.05%
POSTVILLE	384	$14,035,155	$420,921	.11%
NEW ALBIN	144	$2,505,669	$75,169	.02%
HARPERS FERRY	101	$958,653	$28,759	.01%
WATERVILLE	44	$310,772	$9,324	.00%
NON-PERMIT	14	$33,627	$1,016	.00%
OTHER	472	$7,175,208	$215,257	.05%
* TOTAL COUNTY *	2,265	$52,719,952	$1,581,490	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,227	$46,012,606	$1,380,139	.35%
CINCINNATI	55	$176,713	$5,301	.00%
MORAVIA	173	$2,691,274	$80,741	.02%
MOULTON	145	$1,731,778	$51,848	.01%
MYSTIC	85	$316,108	$9,483	.00%
NON-PERMIT	15	$59,060	$1,779	.00%
OTHER	544	$5,164,076	$154,772	.04%
* TOTAL COUNTY *	2,244	$56,151,615	$1,684,063	.43%
AUDUBON COUNTY				
AUDUBON*	677	$22,937,419	$687,839	.18%
EXIRA	243	$2,856,821	$85,691	.02%
KIMBALLTON	122	$1,311,800	$39,326	.01%
NON-PERMIT	9	$36,931	$1,115	.00%
OTHER	341	$1,790,190	$53,687	.01%
* TOTAL COUNTY *	1,392	$28,933,161	$867,658	.22%
BENTON COUNTY				
BELLE PLAINE	488	$14,186,395	$425,398	.11%
VINTON*	814	$34,377,522	$1,031,317	.26%
BLAIRSTOWN	172	$4,882,293	$146,466	.04%
SHELLSBURG	93	$1,638,885	$49,163	.01%
VAN HORNE	127	$1,815,139	$54,388	.01%
ATKINS	96	$1,687,066	$50,612	.01%
GARRISON	99	$681,251	$20,441	.01%
KEYSTONE	146	$5,771,475	$173,148	.04%
MT AUBURN	43	$686,704	$20,604	.01%
NEWHALL	127	$2,469,711	$74,087	.02%
NORWAY	115	$2,156,661	$64,686	.02%
URBANA	103	$586,157	$17,582	.00%
WALFORD	50	$983,045	$29,489	.01%
NON-PERMIT	16	$71,495	$2,154	.00%
OTHER	519	$2,611,960	$78,357	.02%
* TOTAL COUNTY *	3,008	$74,605,759	$2,237,892	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,797	$483,230,754	$14,492,944	3.69%
CEDAR FALLS	3,454	$157,677,119	$4,727,474	1.20%
EVANSDALE	381	$6,233,151	$186,723	.05%
ELK RUN HTS	59	$571,611	$17,146	.00%
HUDSON	276	$5,115,151	$153,461	.04%
LA PORTE CITY	432	$6,536,216	$196,092	.05%
DUNKERTON	130	$1,964,273	$58,904	.01%
JANESVILLE	54	$468,090	$14,043	.00%
GILBERTVILLE	109	$1,582,621	$47,477	.01%
RAYMOND	63	$1,494,908	$44,784	.01%
WASHBURN	83	$786,565	$23,579	.01%
NON-PERMIT	151	$1,204,450	$36,208	.01%
OTHER	418	$6,271,713	$188,158	.05%
* TOTAL COUNTY *	13,407	$673,136,622	$20,186,993	5.14%
BOONE COUNTY				
BOONE*	1,741	$60,034,150	$1,801,127	.46%
MADRID	307	$6,997,359	$209,922	.05%
OGDEN	345	$7,412,467	$222,335	.06%
BOXHOLM	58	$687,945	$20,641	.01%
PILOT MOUND	52	$229,561	$6,886	.00%
NON-PERMIT	17	$61,261	$1,845	.00%
OTHER	567	$8,151,667	$244,555	.06%
* TOTAL COUNTY *	3,087	$83,574,410	$2,507,311	.64%
BREMER COUNTY				
WAVERLY*	1,174	$53,661,495	$1,609,408	.41%
SUMNER	481	$14,302,498	$428,995	.11%
TRIPOLI	264	$5,175,557	$155,274	.04%
DENVER	278	$5,451,718	$163,530	.04%
JANESVILLE	95	$1,446,516	$43,109	.01%
READLYN	188	$3,345,490	$100,318	.03%
FREDERIKA	41	$268,108	$8,043	.00%
PLAINFIELD	113	$1,423,814	$42,719	.01%
NON-PERMIT	31	$247,158	$7,430	.00%
OTHER	589	$7,026,773	$210,797	.05%
* TOTAL COUNTY *	3,254	$92,349,127	$2,769,623	.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	1,003	$38,445,028	$1,152,999	.29%
JESUP	289	$6,276,093	$188,249	.05%
FAIRBANK	188	$3,702,202	$111,009	.03%
HAZLETON	142	$1,202,230	$36,069	.01%
LAMONT	139	$1,178,318	$35,314	.01%
WINTHROP	169	$2,821,208	$84,637	.02%
AURORA	57	$803,413	$24,104	.01%
BRANDON	94	$955,482	$28,663	.01%
QUASQUETON	69	$447,147	$13,417	.00%
ROWLEY	69	$617,395	$18,523	.00%
NON-PERMIT	25	$177,158	$5,328	.00%
OTHER	588	$9,524,622	$285,719	.07%
* TOTAL COUNTY *	2,832	$66,150,296	$1,984,031	.51%
BUENA VISTA COUNTY				
STORM LAKE*	1,602	$69,466,513	$2,083,198	.53%
ALTA	331	$10,667,308	$319,985	.08%
ALBERT CITY	174	$5,527,304	$165,740	.04%
MARATHON	75	$1,370,574	$41,116	.01%
NEWELL	226	$5,645,881	$169,286	.04%
SIOUX RAPIDS	259	$4,610,666	$138,300	.04%
LAKESIDE	60	$755,241	$22,656	.01%
REMBRANDT	75	$876,446	$26,293	.01%
LINN GROVE	65	$199,693	$5,994	.00%
NON-PERMIT	10	$49,629	$1,495	.00%
OTHER	404	$5,015,592	$150,454	.04%
* TOTAL COUNTY *	3,281	$104,184,847	$3,124,522	.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	245	$3,662,040	$109,806	.03%
GREENE	350	$9,529,158	$285,872	.07%
PARKERSBURG	360	$9,113,970	$273,316	.07%
SHELL ROCK	224	$1,890,678	$56,723	.01%
ALLISON*	299	$10,332,904	$309,990	.08%
APLINGTON	209	$5,176,327	$155,297	.04%
DUMONT	185	$3,850,033	$115,466	.03%
NEW HARTFORD	133	$1,389,859	$41,679	.01%
BRISTOW	54	$275,711	$8,266	.00%
NON-PERMIT	24	$95,956	$2,890	.00%
OTHER	571	$4,900,767	$147,017	.04%
* TOTAL COUNTY *	2,654	$50,217,403	$1,506,322	.38%
CALHOUN COUNTY				
LAKE CITY	412	$12,658,127	$379,746	.10%
MANSON	371	$11,990,864	$359,708	.09%
ROCKWELL CITY*	467	$12,411,485	$372,266	.09%
LOHRVILLE	147	$923,420	$27,706	.01%
POMEROY	175	$3,566,998	$107,009	.03%
FARNHAMVILLE	109	$4,365,489	$130,961	.03%
NON-PERMIT	10	$33,330	$1,006	.00%
OTHER	387	$2,472,038	$74,164	.02%
* TOTAL COUNTY *	2,078	$48,421,751	$1,452,566	.37%
CARROLL COUNTY				
CARROLL*	1,527	$74,801,406	$2,243,604	.57%
COON RAPIDS	292	$7,773,542	$233,185	.06%
MANNING	335	$8,604,731	$258,113	.07%
BREDA	152	$2,294,868	$68,845	.02%
GLIDDEN	199	$5,797,682	$173,922	.04%
ARCADIA	90	$1,877,780	$56,330	.01%
DEDHAM	65	$1,079,961	$32,399	.01%
HALBUR	52	$2,462,732	$73,850	.02%
LANESBORO	40	$663,562	$19,907	.01%
TEMPLETON	97	$1,155,095	$34,650	.01%
NON-PERMIT	26	$91,490	$2,757	.00%
OTHER	430	$5,859,332	$175,784	.04%
* TOTAL COUNTY *	3,305	$112,462,181	$3,373,346	.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	1,364	$59,253,549	$1,777,672	.45%
ANITA	300	$4,097,057	$122,901	.03%
GRISWOLD	316	$6,015,576	$180,462	.05%
LEWIS	109	$1,045,355	$31,364	.01%
CUMBERLAND	104	$1,357,204	$40,718	.01%
MASSENA	178	$3,867,329	$116,019	.03%
WIOTA	42	$343,283	$10,302	.00%
NON-PERMIT	16	$43,596	$1,327	.00%
OTHER	450	$6,802,993	$204,079	.05%
* TOTAL COUNTY *	2,879	$82,825,942	$2,484,844	.63%
CEDAR COUNTY				
TIPTON*	735	$23,431,122	$702,717	.18%
DURANT	303	$9,351,682	$280,534	.07%
MECHANICSVILLE	174	$2,191,603	$65,747	.02%
WEST BRANCH	352	$4,731,954	$141,950	.04%
CLARENCE	228	$4,397,938	$131,921	.03%
LOWDEN	202	$4,399,980	$132,002	.03%
STANWOOD	218	$3,393,872	$101,811	.03%
BENNETT	139	$2,528,733	$75,862	.02%
NON-PERMIT	14	$116,995	$3,522	.00%
OTHER	535	$6,234,654	$186,996	.05%
* TOTAL COUNTY *	2,900	$60,778,533	$1,823,062	.46%
CERRO GORDO COUNTY				
MASON CITY*	3,650	$194,736,764	$5,841,931	1.49%
CLEAR LAKE	1,220	$37,219,715	$1,116,123	.28%
VENTURA	95	$2,134,703	$64,036	.02%
ROCKWELL	178	$2,386,420	$71,589	.02%
DOUGHERTY	44	$353,947	$10,620	.00%
MESERVEY	76	$592,073	$17,766	.00%
PLYMOUTH	42	$815,213	$24,455	.01%
SWALEDALE	61	$1,181,577	$35,448	.01%
THORNTON	110	$1,612,514	$48,375	.01%
NON-PERMIT	59	$338,317	$10,186	.00%
OTHER	530	$8,122,047	$243,619	.06%
* TOTAL COUNTY *	6,065	$249,493,290	$7,484,148	1.91%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,232	$47,778,216	$1,433,344	.36%
MARCUS	295	$6,617,273	$198,517	.05%
AURELIA	227	$2,529,272	$75,880	.02%
CLEGHORN	47	$1,314,631	$39,439	.01%
MERIDEN	59	$439,367	$13,183	.00%
QUIMBY	109	$2,748,470	$82,458	.02%
WASHTA	60	$214,184	$6,426	.00%
NON-PERMIT	18	$216,363	$6,502	.00%
OTHER	453	$4,078,916	$122,370	.03%
* TOTAL COUNTY *	2,500	$65,936,692	$1,978,119	.50%
CHICKASAW COUNTY				
NEW HAMPTON*	759	$30,687,077	$920,615	.23%
NASHUA	318	$6,952,730	$208,580	.05%
FREDERICKSBURG	238	$4,584,583	$137,364	.03%
LAWLER	148	$2,991,861	$89,751	.02%
ALTA VISTA	81	$1,403,717	$42,114	.01%
IONIA	77	$1,069,920	$32,101	.01%
NON-PERMIT	32	$107,558	$3,245	.00%
OTHER	541	$6,192,362	$185,778	.05%
* TOTAL COUNTY *	2,194	$53,989,808	$1,619,548	.41%
CLARKE COUNTY				
OSCEOLA*	849	$32,109,688	$963,227	.25%
MURRAY	124	$1,119,299	$33,578	.01%
WOODBURN	53	$248,129	$7,444	.00%
NON-PERMIT	1	$15,400	$462	.00%
OTHER	220	$2,732,711	$81,985	.02%
* TOTAL COUNTY *	1,247	$36,225,227	$1,086,696	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	2,075	$98,386,208	$2,950,163	.75%
EVERLY	170	$6,449,846	$193,495	.05%
PETERSON	171	$4,487,324	$134,567	.03%
FOSTORIA	47	$769,900	$23,091	.01%
ROYAL	135	$969,082	$29,072	.01%
WEBB	72	$632,831	$18,955	.00%
NON-PERMIT	35	$1,105,121	$33,170	.01%
OTHER	461	$4,169,304	$125,074	.03%
* TOTAL COUNTY *	3,166	$116,969,616	$3,507,587	.89%
CLAYTON COUNTY				
ELKADER*	439	$18,186,947	$545,614	.14%
GUTTENBERG	404	$10,974,848	$329,247	.08%
MONONA	293	$6,585,876	$197,566	.05%
STRAWBERRY PT	279	$6,516,740	$195,489	.05%
EDGEWOOD	158	$4,863,868	$145,914	.04%
GARNAVILLO	174	$2,410,211	$72,291	.02%
MARQUETTE	73	$629,246	$18,881	.00%
MCGREGOR	305	$4,444,661	$133,348	.03%
FARMERSBURG	63	$2,114,055	$63,410	.02%
LUANA	81	$1,402,267	$42,067	.01%
VOLGA CITY	84	$599,049	$17,968	.00%
NON-PERMIT	23	$73,225	$2,205	.00%
OTHER	670	$9,952,137	$298,572	.08%
* TOTAL COUNTY *	3,046	$68,753,130	$2,062,572	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON	COUNTY				
CLINTON*		3,406	$177,157,135	$5,314,106	1.35%
DE WITT		711	$25,317,074	$759,498	.19%
CAMANCHE		363	$4,893,138	$146,775	.04%
DELMAR		64	$463,996	$13,903	.00%
GRAND MOUND		112	$659,306	$19,779	.01%
LOST NATION		197	$2,340,299	$70,212	.02%
WHEATLAND		171	$4,035,696	$121,065	.03%
CALAMUS		81	$1,807,444	$54,224	.01%
CHARLOTTE		68	$1,440,394	$43,216	.01%
GOOSE LAKE		52	$348,398	$10,453	.00%
LOW MOOR		88	$683,832	$20,517	.01%
WELTON		44	$379,134	$11,373	.00%
NON-PERMIT		98	$273,303	$8,251	.00%
OTHER		769	$10,340,804	$310,218	.08%
* TOTAL COUNTY *		6,224	$230,139,953	$6,903,590	1.76%
CRAWFORD	COUNTY				
DENISON*		1,168	$46,883,859	$1,406,423	.36%
CHARTER OAK		184	$3,365,145	$100,947	.03%
DOW CITY		126	$948,270	$28,452	.01%
MANILLA		174	$3,768,516	$113,035	.03%
SCHLESWIG		220	$3,496,038	$104,873	.03%
VAIL		97	$976,095	$29,283	.01%
KIRON		104	$1,184,386	$35,534	.01%
RICKETTS		52	$295,126	$8,852	.00%
WESTSIDE		104	$1,901,786	$57,050	.01%
NON-PERMIT		13	$54,928	$1,654	.00%
OTHER		463	$4,400,223	$132,002	.03%
* TOTAL COUNTY *		2,705	$67,274,372	$2,018,105	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	1,083	$39,906,656	$1,197,141	.30%
ADEL*	500	$17,566,625	$526,989	.13%
DALLAS CENTER	238	$2,752,440	$82,568	.02%
DEXTER	135	$3,378,918	$101,365	.03%
REDFIELD	195	$2,275,538	$68,268	.02%
WAUKEE	232	$3,372,514	$101,174	.03%
WOODWARD	165	$4,356,889	$130,701	.03%
DAWSON	44	$378,375	$11,346	.00%
DE SOTO	99	$948,772	$28,459	.01%
GRANGER	138	$5,285,154	$158,558	.04%
LINDEN	50	$496,549	$14,896	.00%
MINBURN	80	$881,747	$26,451	.01%
VAN METER	111	$1,659,314	$49,774	.01%
NON-PERMIT	16	$59,561	$1,789	.00%
OTHER	763	$16,958,433	$508,726	.13%
* TOTAL COUNTY *	3,849	$100,277,485	$3,008,207	.77%
DAVIS COUNTY				
BLOOMFIELD*	628	$19,102,295	$572,980	.15%
DRAKESVILLE	49	$357,497	$10,725	.00%
PULASKI	49	$734,593	$22,036	.01%
NON-PERMIT	23	$45,859	$1,390	.00%
OTHER	521	$5,162,860	$154,578	.04%
* TOTAL COUNTY *	1,270	$25,403,124	$761,709	.19%
DECATUR COUNTY				
LAMONI	310	$7,645,227	$229,359	.06%
LEON*	422	$11,446,663	$343,327	.09%
DAVIS CITY	54	$458,938	$13,771	.00%
DECATUR CITY	44	$584,746	$17,547	.00%
GRAND RIVER	53	$331,637	$9,943	.00%
WELDON	54	$461,728	$13,851	.00%
NON-PERMIT	4	$2,099	$65	.00%
OTHER	319	$1,209,822	$36,285	.01%
* TOTAL COUNTY *	1,260	$22,140,860	$664,148	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	932	$42,203,485	$1,265,967	.32%
EARLVILLE	137	$2,698,508	$80,952	.02%
HOPKINTON	142	$2,664,934	$79,948	.02%
COLESBURG	88	$1,719,183	$51,490	.01%
DELHI	103	$2,095,520	$62,842	.02%
GREELEY	49	$753,284	$22,597	.01%
RYAN	86	$438,886	$13,169	.00%
NON-PERMIT	11	$19,994	$606	.00%
OTHER	610	$9,276,694	$278,305	.07%
* TOTAL COUNTY *	2,158	$61,870,488	$1,855,876	.47%
DES MOINES COUNTY				
BURLINGTON*	3,108	$159,559,328	$4,786,650	1.22%
MEDIAPOLIS	327	$8,480,493	$254,406	.06%
WEST BURLINGTON	553	$39,372,455	$1,181,160	.30%
DANVILLE	122	$2,910,073	$87,287	.02%
MIDDLETOWN	42	$213,762	$6,416	.00%
NON-PERMIT	43	$223,553	$6,732	.00%
OTHER	597	$6,299,049	$188,965	.05%
* TOTAL COUNTY *	4,792	$217,058,713	$6,511,616	1.66%
DICKINSON COUNTY				
MILFORD	484	$9,485,879	$284,560	.07%
SPIRIT LAKE*	845	$30,361,932	$910,840	.23%
ARNOLDS PARK	365	$7,562,184	$226,821	.06%
LAKE PARK	250	$5,809,775	$174,288	.04%
OKOBOJI	128	$6,547,732	$196,434	.05%
SUPERIOR	49	$390,716	$11,723	.00%
TERRIL	98	$1,523,730	$45,712	.01%
NON-PERMIT	23	$87,327	$2,724	.00%
OTHER	583	$5,912,812	$177,389	.05%
* TOTAL COUNTY *	2,825	$67,682,087	$2,030,491	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE	COUNTY				
DUBUQUE*		6,212	$343,820,024	$10,312,354	2.63%
CASCADE		376	$10,522,529	$315,674	.08%
DYERSVILLE		602	$32,596,065	$977,792	.25%
EPWORTH		126	$2,392,119	$71,764	.02%
FARLEY		172	$3,839,430	$115,181	.03%
BERNARD		92	$758,684	$22,754	.01%
HOLY CROSS		72	$1,686,852	$50,609	.01%
LUXEMBURG		51	$824,888	$24,748	.01%
NEW VIENNA		87	$2,611,716	$78,353	.02%
PEOSTA		42	$840,552	$25,216	.01%
SHERRILL		47	$178,707	$5,361	.00%
WORTHINGTON		95	$1,027,242	$30,822	.01%
NON-PERMIT		90	$906,069	$27,374	.01%
OTHER		866	$22,533,771	$676,003	.17%
* TOTAL COUNTY *		8,930	$424,538,648	$12,734,005	3.24%
EMMET	COUNTY				
ESTHERVILLE*		1,076	$47,152,604	$1,414,552	.36%
ARMSTRONG		268	$4,892,020	$146,763	.04%
RINGSTED		102	$3,640,078	$109,203	.03%
DOLLIVER		41	$366,543	$10,993	.00%
WALLINGFORD		67	$467,501	$14,023	.00%
NON-PERMIT		15	$52,995	$1,598	.00%
OTHER		319	$2,483,228	$74,503	.02%
* TOTAL COUNTY *		1,888	$59,054,969	$1,771,635	.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	1,121	$44,854,620	$1,345,044	.34%
FAYETTE	248	$2,843,600	$85,295	.02%
WEST UNION*	522	$19,042,104	$571,004	.15%
ARLINGTON	114	$2,653,066	$79,589	.02%
CLERMONT	94	$4,969,527	$149,089	.04%
ELGIN	163	$3,574,745	$107,232	.03%
HAWKEYE	113	$1,854,711	$55,641	.01%
MAYNARD	110	$4,560,543	$136,814	.03%
ST LUCAS	70	$994,771	$29,844	.01%
WADENA	63	$455,337	$13,660	.00%
WAUCOMA	59	$731,476	$21,945	.01%
WESTGATE	46	$242,905	$7,287	.00%
NON-PERMIT	24	$143,425	$4,318	.00%
OTHER	673	$14,796,484	$443,904	.11%
* TOTAL COUNTY *	3,420	$101,717,314	$3,050,666	.78%
FLOYD COUNTY				
CHARLES CITY*	1,342	$52,648,845	$1,579,445	.40%
NORA SPRINGS	272	$3,193,836	$95,819	.02%
ROCKFORD	201	$3,185,946	$95,576	.02%
FLOYD	75	$954,540	$28,634	.01%
MARBLE ROCK	114	$1,187,843	$35,637	.01%
RUDD	109	$2,220,141	$66,605	.02%
NON-PERMIT	16	$23,261	$705	.00%
OTHER	526	$8,195,071	$245,852	.06%
* TOTAL COUNTY *	2,655	$71,609,483	$2,148,273	.55%
FRANKLIN COUNTY				
HAMPTON*	901	$37,989,918	$1,139,647	.29%
SHEFFIELD	253	$4,353,354	$130,591	.03%
ALEXANDER	55	$897,671	$26,927	.01%
COULTER	79	$847,284	$25,347	.01%
GENEVA	43	$1,167,737	$35,034	.01%
LATIMER	122	$3,328,513	$99,853	.03%
NON-PERMIT	16	$127,229	$3,821	.00%
OTHER	489	$8,722,549	$261,677	.07%
* TOTAL COUNTY *	1,958	$57,434,255	$1,722,897	.44%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	273	$9,663,526	$289,910	.07%
SIDNEY*	255	$3,589,672	$107,621	.03%
TABOR	216	$2,251,631	$67,544	.02%
FARRAGUT	88	$844,033	$25,324	.01%
RANDOLPH	52	$546,880	$16,406	.00%
RIVERTON	61	$568,702	$17,059	.00%
THURMAN	45	$236,286	$7,069	.00%
NON-PERMIT	14	$247,163	$7,422	.00%
OTHER	347	$7,962,839	$238,876	.06%
* TOTAL COUNTY *	1,351	$25,910,732	$777,231	.20%
GREENE COUNTY				
JEFFERSON*	919	$30,756,780	$922,674	.23%
CHURDAN	133	$2,038,670	$61,162	.02%
GRAND JCT	224	$6,586,164	$197,590	.05%
SCRANTON	135	$2,649,764	$79,489	.02%
PATON	112	$2,639,774	$79,190	.02%
RIPPEY	62	$710,355	$21,313	.01%
NON-PERMIT	18	$45,361	$1,370	.00%
OTHER	246	$2,759,437	$82,778	.02%
* TOTAL COUNTY *	1,849	$48,186,305	$1,445,566	.37%
GRUNDY COUNTY				
GRUNDY CENTER*	549	$21,198,666	$635,959	.16%
REINBECK	353	$6,684,980	$200,551	.05%
CONRAD	207	$5,222,843	$156,658	.04%
DIKE	173	$5,506,827	$165,159	.04%
WELLSBURG	202	$4,361,918	$130,857	.03%
BEAMAN	58	$1,304,220	$39,129	.01%
HOLLAND	60	$580,813	$17,424	.00%
NON-PERMIT	12	$48,030	$1,445	.00%
OTHER	357	$2,537,583	$76,116	.02%
* TOTAL COUNTY *	1,971	$47,445,880	$1,423,298	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	510	$12,556,443	$376,598	.10%
PANORA	259	$6,147,603	$154,431	.05%
STUART	232	$6,564,474	$196,928	.05%
BAYARD	126	$1,786,142	$53,580	.01%
CASEY	120	$1,374,188	$41,154	.01%
BAGLEY	98	$2,379,084	$71,371	.02%
JAMAICA	57	$250,095	$7,500	.00%
MENLO	83	$1,094,188	$32,823	.01%
YALE	71	$615,141	$18,455	.00%
NON-PERMIT	25	$49,259	$1,487	.00%
OTHER	298	$1,699,749	$50,982	.01%
* TOTAL COUNTY *	1,879	$34,516,366	$1,035,309	.26%
HAMILTON COUNTY				
WEBSTER CITY*	1,341	$39,863,954	$1,195,168	.30%
JEWELL	221	$9,307,657	$279,226	.07%
STRATFORD	182	$4,920,685	$147,621	.04%
WILLIAMS	133	$3,914,031	$117,415	.03%
BLAIRSBURG	58	$1,148,715	$34,460	.01%
ELLSWORTH	104	$3,053,720	$91,610	.02%
KAMRAR	63	$569,409	$17,078	.00%
RANDALL	56	$697,887	$20,936	.01%
STANHOPE	98	$1,177,051	$35,313	.01%
NON-PERMIT	23	$50,961	$1,557	.00%
OTHER	469	$6,194,636	$185,809	.05%
* TOTAL COUNTY *	2,748	$70,898,706	$2,126,193	.54%
HANCOCK COUNTY				
BRITT	445	$14,772,867	$443,089	.11%
GARNER*	432	$18,702,889	$561,006	.14%
KANAWHA	163	$6,592,779	$197,788	.05%
KLEMME	128	$1,429,130	$42,874	.01%
CORWITH	113	$2,297,807	$68,940	.02%
CRYSTAL LAKE	65	$794,282	$23,827	.01%
GOODELL	46	$159,506	$4,785	.00%
WODEN	73	$1,534,860	$46,002	.01%
NON-PERMIT	14	$36,628	$1,106	.00%
OTHER	426	$5,547,740	$166,433	.04%
* TOTAL COUNTY *	1,905	$51,868,488	$1,555,850	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	1,057	$44,498,392	$1,334,695	.34%
ACKLEY	362	$7,066,142	$211,976	.05%
ELDORA*	594	$17,328,212	$519,856	.13%
ALDEN	172	$2,428,385	$72,845	.02%
HUBBARD	203	$8,161,468	$244,835	.06%
RADCLIFFE	129	$2,661,215	$79,838	.02%
STEAMBOAT ROCK	93	$1,429,043	$42,868	.01%
UNION	127	$3,342,762	$100,284	.03%
NON-PERMIT	22	$68,126	$2,054	.00%
OTHER	745	$18,773,659	$563,204	.14%
* TOTAL COUNTY *	3,504	$105,757,404	$3,172,455	.81%
HARRISON COUNTY				
DUNLAP	250	$5,946,472	$178,348	.05%
LOGAN*	301	$7,726,369	$231,794	.06%
MISSOURI VALLEY	580	$20,300,932	$609,026	.16%
WOODBINE	258	$5,756,444	$172,681	.04%
MAGNOLIA	47	$147,336	$4,419	.00%
MONDAMIN	121	$1,735,494	$52,064	.01%
PERSIA	98	$501,864	$15,055	.00%
PISGAH	97	$961,231	$28,836	.01%
NON-PERMIT	22	$69,761	$2,101	.00%
OTHER	477	$5,875,381	$176,265	.04%
* TOTAL COUNTY *	2,251	$49,021,284	$1,470,589	.37%
HENRY COUNTY				
MT PLEASANT*	1,062	$48,800,027	$1,463,974	.37%
NEW LONDON	281	$5,404,499	$162,123	.04%
WAYLAND	144	$2,958,506	$88,755	.02%
WINFIELD	228	$6,495,378	$194,857	.05%
HILLSBORO	44	$287,799	$8,633	.00%
MT UNION	41	$747,194	$22,415	.01%
OLDS	69	$1,382,097	$41,462	.01%
SALEM	59	$360,214	$10,803	.00%
NON-PERMIT	25	$638,592	$19,171	.00%
OTHER	577	$7,885,484	$236,547	.06%
* TOTAL COUNTY *	2,530	$74,959,790	$2,248,740	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	766	$29,336,159	$880,000	.22%
ELMA	143	$1,597,192	$47,914	.01%
LIME SPRINGS	148	$2,191,927	$65,752	.02%
RICEVILLE	82	$1,610,095	$48,301	.01%
CHESTER	81	$587,333	$17,620	.00%
PROTIVIN	92	$2,591,070	$77,729	.02%
NON-PERMIT	10	$39,462	$1,186	.00%
OTHER	349	$2,782,867	$83,488	.02%
* TOTAL COUNTY *	1,671	$40,736,105	$1,221,990	.31%
HUMBOLDT COUNTY				
HUMBOLDT	855	$41,481,822	$1,244,430	.32%
DAKOTA CITY*	129	$1,084,522	$32,498	.01%
GILMORE CITY	63	$1,029,811	$30,898	.01%
LIVERMORE	105	$1,594,053	$47,822	.01%
BODE	93	$1,183,580	$35,507	.01%
BRADGATE	45	$466,690	$13,996	.00%
RENWICK	107	$1,907,809	$57,236	.01%
THOR	43	$528,123	$15,803	.00%
NON-PERMIT	38	$208,820	$6,279	.00%
OTHER	416	$2,360,147	$70,808	.02%
* TOTAL COUNTY *	1,896	$51,845,377	$1,555,277	.40%
IDA COUNTY				
HOLSTEIN	327	$6,069,472	$182,065	.05%
IDA GROVE*	519	$22,350,339	$670,502	.17%
BATTLE CREEK	175	$2,178,887	$65,365	.02%
ARTHUR	81	$666,777	$20,006	.01%
GALVA	93	$1,004,171	$30,095	.01%
NON-PERMIT	17	$75,463	$2,271	.00%
OTHER	167	$1,569,046	$47,075	.01%
* TOTAL COUNTY *	1,379	$33,914,155	$1,017,383	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	469	$13,789,170	$413,530	.11%
NORTH ENGLISH	226	$5,763,320	$172,901	.04%
WILLIAMSBURG	434	$18,297,834	$548,935	.14%
VICTOR	214	$3,984,991	$119,549	.03%
LADORA	73	$378,683	$11,363	.00%
MILLERSBURG	59	$605,301	$18,159	.00%
PARNELL	45	$319,009	$9,570	.00%
NON-PERMIT	14	$69,063	$2,082	.00%
OTHER	784	$29,678,377	$890,243	.23%
* TOTAL COUNTY *	2,318	$72,885,748	$2,186,332	.56%
JACKSON COUNTY				
MAQUOKETA*	1,159	$37,724,449	$1,131,380	.29%
BELLEVUE	430	$9,802,955	$293,609	.07%
PRESTON	203	$6,865,514	$205,943	.05%
SABULA	137	$1,234,376	$37,028	.01%
ANDREW	71	$654,443	$19,638	.00%
BALDWIN	54	$213,527	$6,392	.00%
LA MOTTE	78	$1,547,177	$46,413	.01%
MILES	106	$3,443,685	$103,308	.03%
MONMOUTH	42	$193,292	$5,801	.00%
SPRINGBROOK	47	$429,908	$12,897	.00%
NON-PERMIT	18	$80,626	$2,427	.00%
OTHER	702	$7,865,699	$235,888	.06%
* TOTAL COUNTY *	3,047	$70,055,651	$2,100,724	.53%
JASPER COUNTY				
NEWTON*	2,056	$85,822,206	$2,574,321	.66%
COLFAX	303	$16,403,222	$492,092	.13%
MONROE	290	$5,393,929	$161,814	.04%
BAXTER	181	$2,954,771	$88,638	.02%
KELLOGG	144	$1,565,650	$46,968	.01%
PRAIRIE CITY	215	$6,801,066	$204,029	.05%
LYNNVILLE	113	$1,323,712	$39,712	.01%
MINGO	74	$415,178	$12,457	.00%
SULLY	178	$9,015,999	$270,481	.07%
NON-PERMIT	14	$44,029	$1,330	.00%
OTHER	855	$8,370,499	$251,110	.06%
* TOTAL COUNTY *	4,423	$138,110,261	$4,142,952	1.05%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	1,440	$53,998,882	$1,619,256	.41%
BATAVIA	81	$818,522	$24,554	.01%
LIBERTYVILLE	80	$758,090	$22,742	.01%
LOCKRIDGE	45	$429,303	$12,881	.00%
PACKWOOD	83	$1,023,873	$30,721	.01%
NON-PERMIT	16	$41,528	$1,255	.00%
OTHER	454	$4,105,712	$123,151	.03%
* TOTAL COUNTY *	2,199	$61,175,910	$1,834,560	.47%
JOHNSON COUNTY				
IOWA CITY*	4,195	$247,005,934	$7,408,436	1.89%
CORALVILLE	852	$48,210,446	$1,446,313	.37%
LONE TREE	163	$1,906,153	$57,179	.01%
OXFORD	130	$1,496,834	$44,871	.01%
SOLON	229	$3,027,646	$90,803	.02%
HILLS	76	$1,885,934	$56,576	.01%
NORTH LIBERTY	169	$6,501,766	$194,946	.05%
SWISHER	97	$2,174,580	$65,239	.02%
TIFFIN	47	$1,162,399	$34,878	.01%
NON-PERMIT	78	$216,644	$6,550	.00%
OTHER	1,111	$16,940,884	$508,194	.13%
* TOTAL COUNTY *	7,147	$330,529,220	$9,913,985	2.52%
JONES COUNTY				
ANAMOSA*	659	$27,026,157	$810,777	.21%
MONTICELLO	805	$27,603,839	$831,093	.21%
OLIN	176	$2,899,976	$87,002	.02%
OXFORD JCT	149	$1,421,382	$42,641	.01%
WYOMING	181	$2,892,144	$86,637	.02%
CENTER JCT	45	$272,941	$8,186	.00%
ONSLOW	73	$887,004	$26,610	.01%
NON-PERMIT	33	$295,143	$8,871	.00%
OTHER	832	$8,703,073	$261,092	.07%
* TOTAL COUNTY *	2,953	$72,001,859	$2,162,909	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	245	$2,728,242	$81,857	.02%
SIGOURNEY*	525	$14,708,427	$441,209	.11%
DELTA	79	$441,957	$13,252	.00%
HEDRICK	193	$2,245,221	$67,351	.02%
RICHLAND	146	$3,940,999	$118,231	.03%
WHAT CHEER	213	$1,686,378	$50,597	.01%
KESWICK	86	$2,137,476	$64,122	.02%
OLLIE	51	$703,781	$21,114	.01%
SOUTH ENGLISH	71	$909,149	$27,274	.01%
NON-PERMIT	17	$62,526	$1,883	.00%
OTHER	699	$8,815,391	$264,453	.07%
* TOTAL COUNTY *	2,325	$38,379,547	$1,151,343	.29%
KOSSUTH COUNTY				
ALGONA*	1,269	$66,254,155	$1,987,260	.51%
BANCROFT	201	$8,420,513	$252,474	.06%
BURT	105	$752,267	$22,563	.01%
LU VERNE	86	$637,128	$19,113	.00%
SWEA CITY	218	$4,483,424	$134,500	.03%
TITONKA	164	$4,962,502	$148,873	.04%
WESLEY	109	$3,624,247	$108,729	.03%
WHITTEMORE	169	$2,946,878	$88,407	.02%
FENTON	104	$1,602,252	$48,065	.01%
LAKOTA	93	$1,003,788	$30,111	.01%
LEDYARD	63	$928,240	$27,797	.01%
LONE ROCK	80	$407,286	$12,218	.00%
NON-PERMIT	17	$109,595	$3,296	.00%
OTHER	641	$7,293,771	$218,791	.06%
* TOTAL COUNTY *	3,319	$103,426,046	$3,102,197	.79%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	1,397	$47,778,757	$1,432,446	.36%
KEOKUK	1,745	$87,118,763	$2,613,635	.67%
DONNELLSON	258	$6,118,582	$184,406	.05%
MONTROSE	105	$1,402,549	$42,074	.01%
WEST POINT	210	$3,841,147	$115,233	.03%
ST PAUL	52	$2,641,581	$79,249	.02%
HOUGHTON	40	$1,236,322	$37,091	.01%
NON-PERMIT	48	$344,918	$10,374	.00%
OTHER	1,105	$33,186,163	$995,469	.25%
* TOTAL COUNTY *	4,960	$183,778,782	$5,509,977	1.40%
LINN COUNTY				
CEDAR RAPIDS*	11,453	$802,968,823	$24,083,485	6.13%
MARION	1,737	$76,101,580	$2,283,860	.58%
CENTER POINT	190	$3,520,089	$105,606	.03%
CENTRAL CITY	220	$3,211,868	$96,346	.02%
HIAWATHA	327	$6,918,327	$207,541	.05%
LISBON	265	$3,536,574	$106,091	.03%
MT VERNON	376	$12,004,939	$360,134	.09%
COGGON	171	$3,460,976	$103,827	.03%
FAIRFAX	117	$769,590	$23,084	.01%
SPRINGVILLE	156	$2,408,644	$72,256	.02%
WALKER	163	$1,838,047	$55,129	.01%
ALBURNETTE	103	$1,678,807	$50,351	.01%
ELY	92	$1,462,879	$43,886	.01%
PALO	73	$305,983	$9,176	.00%
NON-PERMIT	183	$1,124,803	$33,937	.01%
OTHER	1,262	$21,768,918	$653,666	.17%
* TOTAL COUNTY *	16,888	$943,120,857	$28,292,377	7.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	320	$9,691,486	$290,736	.07%
WAPELLO*	366	$8,380,283	$251,369	.06%
MORNING SUN	169	$3,180,555	$95,417	.02%
GRANDVIEW	65	$787,594	$23,613	.01%
LETTS	55	$399,118	$11,972	.00%
OAKVILLE	80	$856,336	$25,689	.01%
NON-PERMIT	12	$46,296	$1,394	.00%
OTHER	376	$7,410,383	$222,311	.06%
* TOTAL COUNTY *	1,443	$30,752,051	$922,501	.23%
LUCAS COUNTY				
CHARITON*	954	$26,347,223	$790,318	.20%
RUSSELL	110	$2,343,128	$70,295	.02%
DERBY	51	$342,656	$10,277	.00%
LUCAS	63	$263,517	$7,897	.00%
NON-PERMIT	3	$20,532	$619	.00%
OTHER	345	$5,144,741	$154,338	.04%
* TOTAL COUNTY *	1,526	$34,461,797	$1,033,744	.26%
LYON COUNTY				
ROCK RAPIDS*	541	$15,467,190	$463,949	.12%
GEORGE	249	$5,536,450	$166,078	.04%
DOON	94	$1,520,717	$45,618	.01%
INWOOD	177	$4,610,899	$138,326	.04%
LARCHWOOD	155	$2,245,565	$67,369	.02%
LITTLE ROCK	107	$1,220,176	$36,604	.01%
LESTER	93	$1,886,631	$56,600	.01%
NON-PERMIT	10	$51,463	$1,547	.00%
OTHER	433	$4,099,063	$122,923	.03%
* TOTAL COUNTY *	1,859	$36,638,174	$1,099,014	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	730	$24,410,378	$732,312	.19%
EARLHAM	172	$2,648,577	$79,461	.02%
MACKSBURG	52	$268,470	$8,058	.00%
ST CHARLES	107	$1,215,359	$36,461	.01%
TRURO	89	$1,009,391	$30,282	.01%
NON-PERMIT	21	$125,160	$3,772	.00%
OTHER	422	$3,023,927	$90,659	.02%
* TOTAL COUNTY *	1,593	$32,701,262	$981,005	.25%
MAHASKA COUNTY				
OSKALOOSA*	1,997	$82,898,775	$2,522,729	.64%
NEW SHARON	289	$4,662,822	$139,808	.04%
BARNES CITY	51	$201,369	$6,042	.00%
FREMONT	112	$820,886	$24,629	.01%
LEIGHTON	42	$217,462	$6,523	.00%
ROSE HILL	43	$191,363	$5,740	.00%
NON-PERMIT	30	$47,424	$1,438	.00%
OTHER	687	$6,193,895	$185,800	.05%
* TOTAL COUNTY *	3,251	$95,233,996	$2,892,709	.74%
MARION COUNTY				
KNOXVILLE*	1,105	$43,279,993	$1,298,159	.33%
PELLA	1,044	$37,917,053	$1,137,475	.29%
PLEASANTVILLE	246	$3,187,690	$95,619	.02%
BUSSEY	83	$374,852	$11,200	.00%
MELCHER	145	$1,871,822	$56,153	.01%
NON-PERMIT	24	$53,791	$1,628	.00%
OTHER	805	$11,315,237	$339,459	.09%
* TOTAL COUNTY *	3,452	$98,000,438	$2,939,693	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	3,154	$162,268,148	$4,867,716	1.24%
STATE CENTER	277	$3,863,045	$115,855	.03%
ALBION	77	$963,734	$28,464	.01%
GILMAN	113	$1,990,306	$59,709	.02%
MELBOURNE	117	$1,957,805	$58,729	.01%
LAUREL	73	$651,040	$19,534	.00%
LE GRAND	104	$2,361,544	$70,848	.02%
RHODES	47	$167,154	$5,016	.00%
NON-PERMIT	30	$135,423	$4,495	.00%
OTHER	731	$10,330,209	$309,842	.08%
* TOTAL COUNTY *	4,723	$184,688,408	$5,540,208	1.41%
MILLS COUNTY				
GLENWOOD*	637	$19,735,523	$592,027	.15%
MALVERN	242	$5,347,503	$160,435	.04%
EMERSON	93	$1,595,169	$47,840	.01%
PACIFIC JCT	43	$82,486	$2,473	.00%
HASTINGS	49	$522,623	$15,681	.00%
HENDERSON	61	$557,074	$16,714	.00%
NON-PERMIT	10	$34,996	$1,051	.00%
OTHER	401	$4,233,943	$127,022	.03%
* TOTAL COUNTY *	1,536	$32,109,317	$963,243	.25%
MITCHELL COUNTY				
OSAGE*	699	$22,758,194	$682,746	.17%
ST ANSGAR	249	$6,933,405	$207,995	.05%
RICEVILLE	165	$2,150,628	$64,532	.02%
STACYVILLE	142	$4,576,910	$137,306	.03%
NON-PERMIT	11	$44,297	$1,337	.00%
OTHER	519	$5,376,213	$161,264	.04%
* TOTAL COUNTY *	1,785	$41,839,647	$1,255,180	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	661	$22,600,970	$678,000	.17%
MAPLETON	368	$10,992,331	$329,764	.08%
UTE	148	$2,427,328	$72,813	.02%
WHITING	119	$858,119	$25,745	.01%
BLENCOE	55	$574,752	$17,242	.00%
CASTANA	53	$617,470	$18,527	.00%
MOORHEAD	82	$1,953,275	$58,588	.01%
SOLDIER	88	$1,152,823	$34,577	.01%
TURIN	42	$203,448	$6,108	.00%
NON-PERMIT	11	$55,130	$1,658	.00%
OTHER	238	$2,101,458	$63,046	.02%
* TOTAL COUNTY *	1,865	$43,537,104	$1,306,068	.33%
MONROE COUNTY				
ALBIA*	735	$21,216,580	$636,414	.16%
LOVILIA	99	$553,973	$16,628	.00%
NON-PERMIT	21	$53,457	$1,614	.00%
OTHER	351	$4,333,502	$130,007	.03%
* TOTAL COUNTY *	1,206	$26,157,512	$784,663	.20%
MONTGOMERY COUNTY				
RED OAK*	1,114	$45,190,858	$1,355,621	.35%
VILLISCA	290	$4,116,579	$123,451	.03%
STANTON	159	$3,160,707	$94,825	.02%
ELLIOTT	95	$937,070	$28,119	.01%
NON-PERMIT	11	$29,430	$886	.00%
OTHER	318	$4,198,767	$125,970	.03%
* TOTAL COUNTY *	1,987	$57,633,411	$1,728,872	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	2,503	$120,893,708	$3,626,336	.92%
WEST LIBERTY	400	$11,454,388	$343,320	.09%
WILTON	346	$22,067,651	$662,030	.17%
ATALISSA	66	$322,281	$9,667	.00%
CONESVILLE	40	$279,253	$8,376	.00%
NICHOLS	64	$1,899,804	$56,995	.01%
NON-PERMIT	36	$201,587	$6,063	.00%
OTHER	692	$11,527,526	$345,822	.09%
* TOTAL COUNTY *	4,147	$168,646,198	$5,058,609	1.29%
OBRIEN COUNTY				
SHELDON	934	$34,148,452	$1,024,369	.26%
HARTLEY	386	$9,192,911	$275,788	.07%
PAULLINA	364	$6,331,815	$189,954	.05%
PRIMGHAR*	228	$4,459,949	$133,770	.03%
SANBORN	308	$5,042,189	$151,257	.04%
SUTHERLAND	227	$2,570,338	$77,062	.02%
ARCHER	47	$693,449	$20,808	.01%
NON-PERMIT	6	$2,998	$94	.00%
OTHER	441	$4,003,087	$120,073	.03%
* TOTAL COUNTY *	2,941	$66,445,188	$1,993,175	.51%
OSCEOLA COUNTY				
SIBLEY*	564	$18,594,857	$557,824	.14%
ASHTON	114	$1,889,515	$56,685	.01%
OCHEYEDAN	142	$2,337,601	$70,061	.02%
HARRIS	43	$431,652	$12,951	.00%
MELVIN	105	$3,108,288	$93,249	.02%
NON-PERMIT	8	$35,096	$1,054	.00%
OTHER	282	$1,878,714	$56,356	.01%
* TOTAL COUNTY *	1,258	$28,275,723	$848,180	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	870	$32,770,788	$983,080	.25%
SHENANDOAH	1,191	$38,806,277	$1,164,646	.30%
ESSEX	155	$1,981,834	$59,458	.02%
COIN	51	$496,793	$14,904	.00%
NON-PERMIT	5	$8,765	$265	.00%
OTHER	468	$7,628,023	$228,804	.06%
* TOTAL COUNTY *	2,740	$81,692,480	$2,451,157	.62%
PALO ALTO COUNTY				
EMMETSBURG*	676	$23,987,621	$719,527	.18%
GRAETTINGER	201	$2,396,691	$71,908	.02%
RUTHVEN	150	$3,331,179	$99,933	.03%
WEST BEND	198	$5,830,680	$174,897	.04%
AYRSHIRE	61	$816,083	$24,480	.01%
CYLINDER	42	$870,430	$26,112	.01%
MALLARD	89	$1,034,532	$31,039	.01%
NON-PERMIT	9	$20,896	$632	.00%
OTHER	300	$4,159,967	$124,802	.03%
* TOTAL COUNTY *	1,726	$42,448,079	$1,273,330	.32%
PLYMOUTH COUNTY				
LE MARS*	1,176	$48,071,062	$1,441,864	.37%
AKRON	278	$5,689,152	$170,681	.04%
KINGSLEY	321	$6,021,324	$180,644	.05%
REMSEN	350	$10,275,845	$308,231	.08%
MERRILL	159	$1,606,467	$48,190	.01%
BRUNSVILLE	40	$293,941	$8,817	.00%
HINTON	98	$2,295,866	$68,874	.02%
OYENS	51	$233,845	$7,002	.00%
WESTFIELD	44	$240,571	$7,214	.00%
NON-PERMIT	29	$88,555	$2,669	.00%
OTHER	519	$2,883,705	$86,520	.02%
* TOTAL COUNTY *	3,065	$77,700,333	$2,330,706	.59%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	200	$2,710,886	$81,321	.02%
LAURENS	434	$10,277,213	$308,304	.08%
POCAHONTAS*	552	$18,556,331	$556,133	.14%
GILMORE CITY	94	$2,059,770	$61,784	.02%
ROLFE	189	$3,465,379	$103,907	.03%
HAVELOCK	56	$897,554	$26,930	.01%
PALMER	79	$1,324,934	$39,743	.01%
VARINA	49	$212,679	$6,380	.00%
NON-PERMIT	32	$142,825	$4,295	.00%
OTHER	311	$2,350,934	$70,523	.02%
* TOTAL COUNTY *	1,996	$41,998,505	$1,259,320	.32%
POLK COUNTY				
DES MOINES*	23,752	$1,721,818,307	$51,652,946	13.15%
WEST DES MOINES	2,471	$159,319,440	$4,770,979	1.21%
URBANDALE	516	$22,498,065	$674,947	.17%
ALTOONA	597	$24,007,393	$720,150	.18%
ANKENY	1,438	$53,794,726	$1,612,782	.41%
CLIVE	88	$8,574,205	$257,216	.07%
GRIMES	274	$5,973,926	$179,215	.05%
MITCHELLVILLE	166	$1,416,989	$42,513	.01%
POLK CITY	172	$1,664,887	$49,941	.01%
BONDURANT	149	$2,103,723	$63,118	.02%
ELKHART	56	$458,890	$13,770	.00%
RUNNELLS	107	$1,475,443	$44,264	.01%
JOHNSTON	114	$3,658,551	$109,759	.03%
NON-PERMIT	396	$5,486,752	$164,845	.04%
OTHER	657	$13,941,935	$418,024	.11%
* TOTAL COUNTY *	30,955	$2,026,193,232	$60,774,469	15.47%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,192	$203,401,568	$6,102,802	1.55%
AVOCA	369	$12,607,151	$378,218	.10%
CARTER LAKE	199	$6,671,990	$200,157	.05%
OAKLAND	298	$7,234,129	$216,810	.06%
CARSON	121	$1,336,125	$40,081	.01%
NEOLA	156	$2,844,747	$85,338	.02%
WALNUT	170	$2,558,075	$76,723	.02%
CRESCENT	66	$1,564,280	$46,927	.01%
HANCOCK	51	$488,205	$14,648	.00%
MACEDONIA	65	$2,973,433	$89,205	.02%
MINDEN	132	$2,932,722	$87,980	.02%
TREYNOR	132	$1,972,232	$59,169	.02%
UNDERWOOD	126	$2,161,807	$64,855	.02%
NON-PERMIT	69	$176,181	$5,314	.00%
OTHER	1,370	$49,568,871	$1,487,030	.38%
* TOTAL COUNTY *	7,516	$298,491,516	$8,955,257	2.28%
POWESHIEK COUNTY				
GRINNELL	1,172	$47,337,845	$1,419,499	.36%
BROOKLYN	337	$10,827,397	$324,735	.08%
MONTEZUMA*	444	$9,879,074	$296,366	.08%
DEEP RIVER	99	$697,130	$20,906	.01%
MALCOM	68	$1,277,438	$38,320	.01%
NON-PERMIT	11	$3,530	$111	.00%
OTHER	600	$7,992,817	$239,722	.06%
* TOTAL COUNTY *	2,731	$78,015,231	$2,339,659	.60%
RINGGOLD COUNTY				
MOUNT AYR*	492	$14,077,278	$422,198	.11%
DIAGONAL	98	$928,690	$27,857	.01%
KELLERTON	82	$602,688	$18,082	.00%
TINGLEY	63	$574,229	$17,229	.00%
NON-PERMIT	6	$31,432	$947	.00%
OTHER	290	$1,926,107	$57,787	.01%
* TOTAL COUNTY *	1,031	$18,140,424	$544,100	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	607	$18,385,550	$551,573	.14%
LAKE VIEW	315	$6,533,027	$195,872	.05%
ODEBOLT	293	$6,874,854	$206,217	.05%
EARLY	154	$3,792,822	$113,764	.03%
SCHALLER	178	$3,757,428	$112,683	.03%
WALL LAKE	156	[illegible],072,166	$122,150	.03%
AUBURN	96	[illegible]1,058,913	$31,768	.01%
LYTTON	97	$1,371,782	$41,154	.01%
NEMAHA	45	$279,424	$8,388	.00%
NON-PERMIT	22	$65,960	$1,988	.00%
OTHER	348	$4,186,494	$125,565	.03%
* TOTAL COUNTY *	2,311	$50,378,420	$1,511,122	.36%
SCOTT COUNTY				
DAVENPORT*	9,107	$619,314,482	$18,575,717	4.73%
BETTENDORF	2,109	$146,415,728	$4,392,041	1.12%
BUFFALO	137	$1,982,541	$59,457	.02%
LE CLAIRE	234	$3,096,738	$92,908	.02%
BLUE GRASS	203	$3,200,165	$96,005	.02%
ELDRIDGE	330	$15,982,229	$479,428	.12%
PRINCETON	117	$3,654,519	$109,637	.03%
WALCOTT	254	$10,339,686	$310,190	.08%
DIXON	59	$779,147	$23,373	.01%
LONG GROVE	66	$399,907	$11,998	.00%
MCCAUSLAND	62	$666,241	$19,986	.01%
NEW LIBERTY	44	$158,993	$4,769	.00%
RIVERDALE	45	$994,657	$29,842	.01%
NON-PERMIT	262	$1,460,885	$43,953	.01%
OTHER	897	$23,006,310	$690,178	.18%
* TOTAL COUNTY *	13,926	$831,452,228	$24,939,482	6.35%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	1,067	$40,522,816	$1,215,347	.31%
ELK HORN	128	$3,149,952	$94,495	.02%
SHELBY	133	$1,460,937	$43,821	.01%
DEFIANCE	105	$890,021	$26,705	.01%
EARLING	149	$1,685,952	$50,581	.01%
IRWIN	145	$2,331,348	$69,942	.02%
PANAMA	89	$807,522	$24,230	.01%
PORTSMOUTH	56	$653,116	$19,594	.00%
WESTPHALIA	45	$494,486	$14,836	.00%
NON-PERMIT	14	$124,130	$3,731	.00%
OTHER	416	$4,663,626	$139,912	.04%
* TOTAL COUNTY *	2,347	$56,783,906	$1,703,194	.43%
SIOUX COUNTY				
HAWARDEN	516	$11,928,693	$357,649	.09%
ALTON	205	$5,109,538	$153,289	.04%
HULL	315	$6,326,840	$189,802	.05%
ORANGE CITY*	609	$23,479,486	$704,258	.18%
ROCK VALLEY	545	$18,090,774	$542,725	.14%
SIOUX CENTER	796	$26,772,319	$803,161	.20%
BOYDEN	153	$3,905,571	$117,144	.03%
HOSPERS	192	$3,007,092	$90,214	.02%
IRETON	164	$4,749,247	$142,477	.04%
GRANVILLE	97	$1,008,195	$30,248	.01%
MAURICE	71	$252,915	$7,587	.00%
NON-PERMIT	18	$78,496	$2,378	.00%
OTHER	732	$7,628,402	$228,845	.06%
* TOTAL COUNTY *	4,413	$112,337,568	$3,369,777	.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		3,630	$209,725,399	$6,291,408	1.60%
NEVADA*		750	$26,507,093	$795,153	.20%
STORY CITY		460	$14,082,730	$422,383	.11%
CAMBRIDGE		93	$637,842	$19,130	.00%
COLO		148	$1,572,485	$47,170	.01%
MAXWELL		126	$1,361,541	$40,843	.01%
ROLAND		154	$2,147,153	$64,415	.02%
SLATER		189	$4,657,114	$139,713	.04%
ZEARING		122	$1,418,792	$42,565	.01%
COLLINS		97	$919,817	$27,594	.01%
GILBERT		73	$508,891	$15,269	.00%
HUXLEY		175	$3,294,627	$98,824	.03%
MCCALLSBURG		79	$679,884	$20,398	.01%
NON-PERMIT		92	$415,440	$12,516	.00%
OTHER		675	$7,908,909	$236,850	.06%
* TOTAL COUNTY *		6,863	$275,837,717	$8,274,231	2.11%
TAMA	COUNTY				
TAMA		526	$20,350,353	$610,438	.16%
DYSART		264	$4,400,559	$132,004	.03%
TOLEDO*		422	$20,469,429	$614,066	.16%
TRAER		416	$9,332,652	$279,952	.07%
GARWIN		112	$883,038	$26,491	.01%
GLADBROOK		239	$4,813,988	$144,386	.04%
CHELSEA		115	$2,446,960	$73,414	.02%
CLUTIER		56	$482,983	$14,442	.00%
ELBERON		45	$358,999	$10,768	.00%
LINCOLN		47	$2,831,647	$84,831	.02%
MONTOUR		43	$554,656	$16,639	.00%
NON-PERMIT		12	$79,363	$2,388	.00%
OTHER		462	$2,242,296	$67,264	.02%
* TOTAL COUNTY *		2,759	$69,246,923	$2,077,083	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	462	$7,878,159	$236,111	.06%
LENOX	306	$7,852,536	$235,567	.06%
CLEARFIELD	130	$1,514,155	$45,398	.01%
NEW MARKET	111	$689,088	$20,670	.01%
BLOCKTON	57	$523,008	$15,691	.00%
GRAVITY	44	$163,981	$4,916	.00%
SHARPSBURG	46	$102,738	$3,089	.00%
NON-PERMIT	6	$9,698	$293	.00%
OTHER	321	$1,023,311	$30,690	.01%
* TOTAL COUNTY *	1,483	$19,756,674	$592,425	.15%
UNION COUNTY				
CRESTON*	1,291	$49,277,404	$1,478,266	.38%
AFTON	206	$3,864,301	$115,924	.03%
LORIMOR	90	$824,578	$24,739	.01%
NON-PERMIT	14	$44,694	$1,429	.00%
OTHER	310	$1,224,806	$36,742	.01%
* TOTAL COUNTY *	1,911	$55,235,783	$1,657,100	.42%
VAN BUREN COUNTY				
KEOSAUQUA*	245	$5,184,952	$155,362	.04%
BONAPARTE	102	$1,751,330	$52,541	.01%
FARMINGTON	226	$2,563,397	$76,910	.02%
MILTON	111	$1,347,995	$40,438	.01%
BIRMINGHAM	76	$620,306	$18,608	.00%
CANTRIL	94	$712,387	$21,371	.01%
STOCKPORT	84	$1,175,104	$35,236	.01%
NON-PERMIT	5	$8,764	$267	.00%
OTHER	539	$4,596,586	$137,901	.04%
* TOTAL COUNTY *	1,482	$17,960,821	$538,634	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO	COUNTY				
OTTUMWA*		3,135	$144,700,341	$4,339,283	1.10%
ELDON		179	$3,149,984	$94,333	.02%
EDDYVILLE		149	$1,483,245	$44,497	.01%
AGENCY		135	$1,479,872	$44,390	.01%
BLAKESBURG		81	$550,601	$16,519	.00%
NON-PERMIT		50	$187,119	$5,641	.00%
OTHER		696	$6,554,382	$196,622	.05%
* TOTAL COUNTY *		4,425	$158,105,544	$4,741,285	1.21%
WARREN	COUNTY				
INDIANOLA*		1,214	$42,051,177	$1,261,391	.32%
CARLISLE		305	$5,718,382	$171,554	.04%
NORWALK		251	$3,459,214	$103,778	.03%
MILO		94	$1,220,032	$36,600	.01%
HARTFORD		57	$494,373	$14,824	.00%
LACONA		87	$1,485,284	$44,558	.01%
MARTENSDALE		50	$404,899	$12,146	.00%
NEW VIRGINIA		87	$1,295,602	$38,872	.01%
ST MARYS		40	$563,734	$16,914	.00%
NON-PERMIT		24	$75,693	$2,284	.00%
OTHER		809	$8,169,710	$245,058	.06%
* TOTAL COUNTY *		3,018	$64,938,100	$1,947,979	.50%
WASHINGTON	COUNTY				
WASHINGTON*		1,235	$52,020,518	$1,560,531	.40%
KALONA		454	$14,224,119	$426,690	.11%
BRIGHTON		145	$1,569,290	$47,060	.01%
RIVERSIDE		147	$1,823,125	$54,696	.01%
WELLMAN		263	$6,914,452	$207,429	.05%
AINSWORTH		87	$1,161,398	$36,322	.01%
CRAWFORDSVILLE		83	$548,353	$16,446	.00%
WEST CHESTER		58	$289,319	$8,679	.00%
NON-PERMIT		11	$26,398	$798	.00%
OTHER		645	$6,205,783	$186,160	.05%
* TOTAL COUNTY *		3,128	$84,782,755	$2,544,811	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	455	$10,831,286	$324,942	.08%
SEYMOUR	194	$1,935,831	$58,075	.01%
ALLERTON	142	$1,074,320	$32,227	.01%
HUMESTON	211	$3,950,014	$118,508	.03%
LINEVILLE	53	$533,584	$16,008	.00%
PROMISE CITY	46	$390,362	$11,710	.00%
NON-PERMIT	9	$25,896	$782	.00%
OTHER	372	$2,193,216	$65,735	.02%
* TOTAL COUNTY *	1,482	$20,934,509	$627,987	.16%
WEBSTER COUNTY				
FT DODGE*	3,608	$199,640,941	$5,989,115	1.52%
GOWRIE	267	$5,482,472	$164,019	.04%
DAYTON	201	$4,391,206	$131,734	.03%
LEHIGH	101	$2,746,079	$82,359	.02%
OTHO	42	$116,407	$3,495	.00%
BADGER	81	$1,341,806	$40,251	.01%
CALLENDAR	76	$1,980,068	$59,404	.02%
DUNCOMBE	68	$671,135	$20,138	.01%
HARCOURT	78	$3,008,434	$90,250	.02%
MOORLAND	54	$550,293	$16,510	.00%
VINCENT	60	$2,828,673	$84,861	.02%
NON-PERMIT	38	$236,188	$7,147	.00%
OTHER	1,028	$24,924,051	$747,730	.19%
* TOTAL COUNTY *	5,702	$247,917,753	$7,437,013	1.89%
WINNEBAGO COUNTY				
FOREST CITY*	599	$16,800,422	$503,889	.13%
BUFFALO CENTER	306	$7,269,741	$217,870	.06%
LAKE MILLS	488	$12,040,706	$361,222	.09%
THOMPSON	144	$3,973,898	$119,215	.03%
LELAND	55	$69,955	$2,100	.00%
RAKE	82	$1,201,407	$36,043	.01%
NON-PERMIT	8	$31,731	$955	.00%
OTHER	345	$5,231,756	$156,949	.04%
* TOTAL COUNTY *	2,027	$46,619,616	$1,398,243	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	1,185	$46,982,180	$1,409,248	.36%
CALMAR	240	$4,771,397	$143,127	.04%
OSSIAN	240	$3,645,794	$109,379	.03%
FT. ATKINSON	147	$4,723,499	$141,706	.04%
RIDGEWAY	77	$712,918	$21,381	.01%
SPILLVILLE	101	$1,655,740	$49,600	.01%
NON-PERMIT	28	$94,791	$2,860	.00%
OTHER	711	$10,073,210	$302,150	.08%
* TOTAL COUNTY *	2,729	$72,659,529	$2,179,451	.55%
WOODBURY COUNTY				
SIOUX CITY*	8,024	$485,821,980	$14,574,078	3.71%
MOVILLE	255	$8,566,091	$256,926	.07%
ANTHON	212	$4,534,888	$136,050	.03%
CORRECTIONVILLE	237	$3,133,759	$94,011	.02%
DANBURY	130	$1,976,463	$59,254	.02%
SERGEANT BLUFF	252	$3,800,591	$114,013	.03%
SLOAN	169	$2,596,877	$77,911	.02%
CUSHING	92	$494,553	$14,834	.00%
HORNICK	62	$1,073,905	$32,193	.01%
LAWTON	113	$1,225,733	$36,770	.01%
OTO	44	$234,776	$7,045	.00%
PIERSON	108	$1,343,517	$40,292	.01%
SALIX	71	$907,897	$27,242	.01%
SMITHLAND	73	$402,869	$12,083	.00%
NON-PERMIT	143	$1,633,464	$49,077	.01%
OTHER	428	$3,882,994	$116,498	.03%
* TOTAL COUNTY *	10,413	$521,630,357	$15,648,277	3.98%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	221	$3,157,270	$94,723	.02%
NORTHWOOD*	383	$14,262,497	$427,808	.11%
FERTILE	68	$653,942	$19,621	.00%
GRAFTON	90	$1,482,131	$44,465	.01%
HANLONTOWN	69	$1,071,937	$32,160	.01%
JOICE	47	$361,456	$10,844	.00%
KENSETT	70	$1,446,181	$43,390	.01%
NON-PERMIT	20	$65,595	$1,976	.00%
OTHER	278	$3,188,753	$95,659	.02%
* TOTAL COUNTY *	1,246	$25,689,762	$770,646	.20%
WRIGHT COUNTY				
CLARION*	667	$19,430,490	$582,811	.15%
EAGLE GROVE	607	$19,254,917	$577,600	.15%
BELMOND	513	$17,297,061	$518,814	.13%
DOWS	174	$2,671,184	$80,135	.02%
GOLDFIELD	159	$4,469,841	$134,091	.03%
ROWAN	76	$1,315,565	$39,468	.01%
WOOLSTOCK	52	$4,616,425	$138,494	.04%
NON-PERMIT	14	$59,296	$1,784	.00%
OTHER	361	$3,758,756	$112,734	.03%
* TOTAL COUNTY *	2,623	$72,873,535	$2,185,931	.56%
* LATE FILERS *	27,844	$227,854,092	$6,834,194	1.74%
** GRAND TOTAL **	376,338	$13,092,629,737	$392,761,869	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	209	$884,938
* TOTAL *	209	$884,938

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	42	$66,623
BLDG. MTL.	87	$157,237
GEN. MDSE.	26	$31,298
FOOD	25	$26,979
MOTOR VEH.	154	$111,335
APPAREL	25	$17,138
HOME FURN.	46	$11,090
EAT DRINK	100	$96,030
SPECIALTY	187	$70,116
SERVICES	459	$96,056
WHOLESALE	175	$304,958
MISC.	213	$180,511
* TOTAL *	1,539	$1,169,371

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	20	$24,439
GEN. MDSE.		
FOOD	30	$26,281
MOTOR VEH.	76	$60,270
APPAREL		
HOME FURN.	26	$11,740
EAT DRINK	81	$40,118
SPECIALTY	147	$39,099
SERVICES	260	$38,712
WHOLESALE	107	$117,684
MISC.	128	$145,642
* TOTAL *	875	$503,985

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$79,663	52	$231,194	74	$310,857
BLDG. MTL.	21	$34,635	72	$88,642	93	$123,277
GEN. MDSE.	21	$84,272	28	$22,992	49	$107,264
FOOD	20	$62,817	43	$25,790	63	$88,607
MOTOR VEH.	81	$66,373	114	$42,428	195	$108,801
APPAREL	34	$26,282	37	$15,720	71	$42,002
HOME FURN.	29	$15,191	41	$20,184	70	$35,375
EAT DRINK	59	$34,620	127	$78,594	186	$113,214
SPECIALTY	84	$52,378	193	$33,472	277	$85,850
SERVICES	280	$64,606	422	$94,635	702	$159,241
WHOLESALE	43	$102,466	141	$130,660	184	$233,126
MISC.	67	$28,915	214	$144,961	301	$173,876
* TOTAL *	781	$652,218	1,484	$929,272	2,265	$1,581,490

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$218,745	49	$75,164	73	$293,909
BLDG. MTL.	44	$94,035	35	$39,779	79	$133,814
GEN. MDSE.	44	$210,270			44	$210,270
FOOD	42	$89,808	36	$6,252	78	$96,060
MOTOR VEH.	142	$135,404	71	$9,917	213	$145,321
APPAREL	42	$46,304			42	$46,304
HOME FURN.	44	$39,326			44	$39,326
EAT DRINK	88	$91,677	80	$21,176	168	$112,853
SPECIALTY	213	$103,589	189	$17,604	402	$121,193
SERVICES	329	$85,625	289	$24,919	618	$110,544
WHOLESALE	90	$162,505	76	$75,950	166	$238,455
MISC.	125	$102,851	192	$33,163	317	$136,014
* TOTAL *	1,227	$1,380,139	1,017	$303,924	2,244	$1,684,063

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$154,683	31	$9,754	54	$164,437
BLDG. MTL.	45	$49,301	23	$8,389	68	$57,690
GEN. MDSE.						
FOOD	20	$37,105	24	$10,728	44	$47,833
MOTOR VEH.	31	$44,148	41	$21,030	72	$65,178
APPAREL	29	$19,929			29	$19,929
HOME FURN.	38	$49,639			38	$49,639
EAT DRINK	38	$33,933	68	$24,679	106	$58,612
SPECIALTY	95	$49,160	106	$4,651	201	$53,811
SERVICES	184	$53,223	181	$29,406	365	$82,629
WHOLESALE	57	$126,987	93	$50,580	150	$177,567
MISC.	117	$69,731	148	$20,602	265	$90,333
* TOTAL *	677	$687,839	715	$179,819	1,392	$867,658

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					77	$87,268
BLDG. MTL.			29	$85,516	99	$92,780
GEN. MDSE.			25	$51,186		
FOOD					49	$29,338
MOTOR VEH.	40	$74,197	79	$73,288	122	$86,992
APPAREL	24	$26,173	27	$43,747		
HOME FURN.	21	$8,938	39	$50,736	40	$19,517
EAT DRINK	49	$30,034	59	$71,520	146	$59,621
SPECIALTY	48	$22,654	134	$54,350	238	$104,488
SERVICES	158	$45,200	214	$64,331	495	$69,909
WHOLESALE	44	$30,185	75	$219,175	220	$193,779
MISC.	104	$188,017	133	$317,468	220	$37,485
* TOTAL *	488	$425,398	814	$1,031,317	1,706	$761,177

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	77	$87,268
BLDG. MTL.	128	$178,296
GEN. MDSE.	25	$51,186
FOOD	49	$29,338
MOTOR VEH.	241	$234,477
APPAREL	51	$69,920
HOME FURN.	100	$79,191
EAT DRINK	254	$161,175
SPECIALTY	420	$181,492
SERVICES	867	$179,440
WHOLESALE	339	$443,139
MISC.	457	$542,970
* TOTAL *	3,008	$2,237,892

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	58	$2,111,323	34	$621,124		
BLDG. MTL.	230	$742,352	92	$267,277		
GEN. MDSE.	85	$2,150,681	42	$455,530		
FOOD	200	$607,782	116	$286,545		
MOTOR VEH.	617	$840,765	261	$350,211	28	$10,492
APPAREL	222	$398,265	175	$301,113		
HOME FURN.	358	$678,169	148	$196,770		
EAT DRINK	618	$1,100,883	264	$541,074	48	$41,768
SPECIALTY	1,700	$1,196,911	837	$474,058	113	$34,436
SERVICES	2,147	$1,604,977	938	$497,663	102	$29,968
WHOLESALE	713	$1,965,725	222	$280,502		
MISC.	849	$1,095,111	325	$455,607	90	$70,059
* TOTAL *	7,797	$14,492,944	3,454	$4,727,474	381	$186,723

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	49	$79,846	141	$2,812,293
BLDG. MTL.	62	$111,399	384	$1,121,028
GEN. MDSE.	23	$28,067	150	$2,634,278
FOOD	39	$51,948	355	$946,275
MOTOR VEH.	120	$56,782	1,026	$1,258,250
APPAREL			397	$699,378
HOME FURN.	48	$14,826	554	$889,765
EAT DRINK	113	$63,567	1,043	$1,747,292
SPECIALTY	299	$33,560	2,949	$1,738,965
SERVICES	466	$90,071	3,653	$2,222,679
WHOLESALE	183	$174,849	1,118	$2,421,076
MISC.	373	$74,937	1,637	$1,695,714
* TOTAL *	1,775	$779,852	13,407	$20,186,993

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$296,927	57	$133,591	80	$430,518
BLDG. MTL.	53	$90,130	50	$42,717	103	$132,847
GEN. MDSE.	43	$195,596			43	$195,596
FOOD	44	$106,119	41	$32,380	85	$138,499
MOTOR VEH.	136	$159,042	102	$32,975	238	$192,017
APPAREL	44	$60,964			44	$60,964
HOME FURN.	64	$133,705	37	$33,375	101	$167,080
EAT DRINK	142	$175,880	73	$24,762	215	$200,642
SPECIALTY	344	$147,677	249	$23,388	593	$171,065
SERVICES	517	$138,339	353	$41,189	870	$179,528
WHOLESALE	128	$138,090	142	$150,546	270	$288,636
MISC.	203	$158,658	242	$191,261	445	$349,919
* TOTAL *	1,741	$1,801,127	1,346	$706,184	3,087	$2,507,311

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			79	$127,471	79	$127,471
BLDG. MTL.	38	$80,384	116	$130,032	154	$210,416
GEN. MDSE.	30	$150,991	29	$33,255	59	$184,246
FOOD			58	$41,412	58	$41,412
MOTOR VEH.	106	$125,697	129	$145,526	235	$271,223
APPAREL	71	$69,344	36	$7,367	107	$76,711
HOME FURN.	47	$45,211	45	$20,294	92	$65,505
EAT DRINK	79	$96,864	108	$81,429	187	$178,293
SPECIALTY	216	$116,676	357	$56,352	573	$173,028
SERVICES	320	$228,997	576	$157,053	896	$386,050
WHOLESALE	100	$311,846	226	$285,431	326	$597,277
MISC.	167	$383,398	321	$74,593	488	$457,991
* TOTAL *	1,174	$1,609,408	2,080	$1,160,215	3,254	$2,769,623

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$59,614	59	$59,614
BLDG. MTL.	37	$86,580	78	$96,574	115	$183,154
GEN. MDSE.	20	$108,567			20	$108,567
FOOD	20	$82,320	63	$35,688	83	$118,008
MOTOR VEH.	73	$79,719	130	$104,381	203	$184,100
APPAREL	34	$24,039			34	$24,039
HOME FURN.	31	$15,834	60	$21,261	91	$37,095
EAT DRINK	84	$87,378	129	$62,082	213	$149,460
SPECIALTY	188	$101,651	259	$24,722	447	$126,373
SERVICES	264	$61,664	544	$78,936	828	$140,600
WHOLESALE	98	$222,691	260	$261,385	358	$484,076
MISC.	134	$282,556	247	$86,389	381	$368,945
* TOTAL *	1,003	$1,152,999	1,829	$831,032	2,832	$1,984,031

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$276,030	80	$98,525	116	$374,555
BLDG. MTL.	50	$109,517	79	$206,604	129	$316,121
GEN. MDSE.	34	$193,828	24	$30,365	58	$224,193
FOOD	31	$114,816	27	$13,272	58	$128,088
MOTOR VEH.	133	$180,673	98	$35,975	231	$216,648
APPAREL	69	$118,183	25	$7,852	94	$126,035
HOME FURN.	98	$88,744	40	$59,983	138	$148,727
EAT DRINK	117	$163,388	135	$56,925	252	$220,313
SPECIALTY	234	$200,047	234	$44,310	468	$244,357
SERVICES	438	$174,286	422	$60,540	860	$234,826
WHOLESALE	154	$260,305	219	$353,439	373	$613,744
MISC.	208	$203,381	296	$73,534	504	$276,915
* TOTAL *	1,602	$2,083,198	1,679	$1,041,324	3,281	$3,124,522

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

BUTLER CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	118	$313,342
BLDG. MTL.	136	$170,310
GEN. MDSE.	39	$54,966
FOOD	88	$51,878
MOTOR VEH.	204	$130,269
APPAREL	34	$19,900
HOME FURN.	100	$33,712
EAT DRINK	158	$87,420
SPECIALTY	349	$83,296
SERVICES	816	$161,750
WHOLESALE	230	$297,857
MISC.	382	$101,622
* TOTAL *	2,654	$1,506,322

CALHOUN CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	62	$238,795
BLDG. MTL.	90	$107,288
GEN. MDSE.	37	$51,467
FOOD	61	$60,591
MOTOR VEH.	148	$97,240
APPAREL	53	$44,190
HOME FURN.	93	$41,327
EAT DRINK	111	$63,068
SPECIALTY	290	$83,952
SERVICES	610	$174,078
WHOLESALE	249	$450,918
MISC.	274	$39,652
* TOTAL *	2,078	$1,452,566

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$273,314	108	$106,478	136	$379,792
BLDG. MTL.	60	$197,128	77	$96,024	137	$293,152
GEN. MDSE.	39	$333,654	35	$24,336	74	$357,990
FOOD	31	$122,274	47	$22,253	78	$144,527
MOTOR VEH.	97	$144,666	154	$111,000	251	$255,666
APPAREL	61	$93,882			61	$93,882
HOME FURN.	60	$132,879	46	$52,218	106	$185,097
EAT DRINK	133	$198,200	151	$89,510	284	$287,710
SPECIALTY	227	$189,711	224	$48,386	451	$238,097
SERVICES	457	$201,341	440	$121,230	897	$322,571
WHOLESALE	176	$318,939	262	$335,094	438	$654,033
MISC.	158	$37,616	234	$123,213	392	$160,829
* TOTAL *	1,527	$2,243,604	1,778	$1,129,742	3,305	$3,373,346

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			83	$64,242	83	$64,242
BLDG. MTL.	48	$208,971	59	$46,043	107	$255,014
GEN. MDSE.	40	$255,438	22	$13,359	62	$268,797
FOOD	38	$110,095	30	$31,956	68	$142,051
MOTOR VEH.	143	$114,675	99	$57,286	242	$171,961
APPAREL	72	$68,948			72	$68,948
HOME FURN.	61	$47,934	53	$14,207	114	$62,141
EAT DRINK	85	$112,278	106	$57,204	191	$169,482
SPECIALTY	214	$141,055	202	$44,250	416	$185,305
SERVICES	338	$119,929	447	$126,525	785	$246,454
WHOLESALE	126	$272,794	185	$193,332	311	$466,126
MISC.	199	$325,555	229	$58,768	428	$384,323
* TOTAL *	1,364	$1,777,672	1,515	$707,172	2,879	$2,484,844

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

CEDAR CLASS	TIPTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			72	$64,761	72	$64,781
BLDG. MTL.	20	$36,221	50	$52,115	70	$88,336
GEN. MDSE.			31	$36,008	31	$36,008
FOOD	22	$41,224	32	$25,940	54	$67,164
MOTOR VEH.	53	$78,332	163	$150,426	216	$228,758
APPAREL	33	$36,767			33	$36,767
HOME FURN.	28	$35,539	72	$19,080	100	$54,619
EAT DRINK	35	$23,185	133	$111,183	168	$134,368
SPECIALTY	149	$42,794	344	$50,388	493	$93,182
SERVICES	191	$45,681	656	$114,372	847	$160,053
WHOLESALE	83	$152,081	242	$372,267	325	$524,348
MISC.	121	$210,893	370	$123,785	491	$334,678
* TOTAL *	735	$702,717	2,165	$1,120,345	2,900	$1,823,062

CERRO GORDO CLASS	MASON CITY* NO. OF BUS.	 COMPUTED TAX	CLEAR LAKE NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	36	$688,665	21	$137,746	46	$19,942
BLDG. MTL.	92	$290,651	27	$78,542	39	$72,569
GEN. MDSE.	47	$1,100,282	26	$37,907		
FOOD	77	$253,062	20	$76,216	29	$13,586
MOTOR VEH.	311	$372,610	106	$127,834	75	$27,503
APPAREL	140	$287,722	49	$47,520		
HOME FURN.	137	$179,950	57	$35,857		
EAT DRINK	321	$453,448	116	$165,474	88	$89,259
SPECIALTY	679	$485,929	218	$101,872	193	$62,266
SERVICES	1,049	$768,836	357	$167,184	295	$60,425
WHOLESALE	333	$721,209	83	$60,122	196	$97,321
MISC.	428	$239,567	140	$79,849	234	$83,223
* TOTAL *	3,650	$5,841,931	1,220	$1,116,123	1,195	$526,094

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	103	$846,353
BLDG. MTL.	158	$441,762
GEN. MDSE.	73	$1,138,189
FOOD	126	$342,864
MOTOR VEH.	492	$527,947
APPAREL	189	$335,242
HOME FURN.	194	$215,807
EAT DRINK	525	$708,181
SPECIALTY	1,090	$650,067
SERVICES	1,701	$996,445
WHOLESALE	612	$878,652
MISC.	802	$402,639
* TOTAL *	6,065	$7,484,148

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$239,278	63	$44,140	86	$283,418
BLDG. MTL.	41	$58,836	27	$81,153	68	$139,989
GEN. MDSE.	22	$170,911			22	$170,911
FOOD	30	$96,396			30	$96,396
MOTOR VEH.	94	$125,853	88	$51,737	182	$177,590
APPAREL	61	$89,673			61	$89,673
HOME FURN.	48	$67,854	22	$5,788	70	$73,642
EAT DRINK	84	$103,774	69	$32,878	153	$136,652
SPECIALTY	197	$114,998	196	$37,701	393	$152,699
SERVICES	390	$95,371	382	$90,855	772	$186,226
WHOLESALE	93	$115,982	164	$106,886	257	$222,868
MISC.	149	$154,418	257	$93,637	406	$248,055
* TOTAL *	1,232	$1,433,344	1,268	$544,775	2,500	$1,978,119

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			62	$57,716	62	$57,716
BLDG. MTL.	27	$78,658	65	$60,639	92	$139,297
GEN. MDSE.	25	$58,145	20	$5,591	45	$63,736
FOOD			48	$18,618	48	$18,618
MOTOR VEH.	107	$131,097	96	$79,180	203	$210,277
APPAREL	32	$23,314	20	$6,389	52	$29,703
HOME FURN.	25	$26,569	23	$12,712	48	$39,281
EAT DRINK	54	$53,627	104	$59,702	158	$113,329
SPECIALTY	115	$64,332	223	$14,585	338	$78,917
SERVICES	199	$84,466	357	$58,490	556	$142,956
WHOLESALE	66	$221,172	193	$223,916	259	$445,088
MISC.	109	$179,235	224	$101,395	333	$280,630
* TOTAL *	759	$920,615	1,435	$698,933	2,194	$1,619,548

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	23	$67,342			23	$67,342
GEN. MDSE.						
FOOD	29	$61,975			29	$61,975
MOTOR VEH.	81	$68,719	37	$2,875	118	$71,594
APPAREL	24	$20,820			24	$20,820
HOME FURN.	39	$22,422			39	$22,422
EAT DRINK	57	$62,402			57	$62,402
SPECIALTY	143	$44,455	66	$12,187	209	$56,642
SERVICES	263	$71,049	129	$25,909	392	$96,958
WHOLESALE	91	$196,794	66	$21,137	157	$217,931
MISC.	99	$347,249	100	$61,361	199	$408,610
* TOTAL *	849	$963,227	398	$123,469	1,247	$1,086,696

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$266,231	65	$60,304	94	$326,535
BLDG. MTL.	96	$204,641	53	$48,156	149	$252,797
GEN. MDSE.	50	$435,148			50	$435,148
FOOD	50	$138,627	32	$7,302	82	$145,929
MOTOR VEH.	102	$261,277	80	$25,322	182	$286,599
APPAREL	114	$167,872			114	$167,872
HOME FURN.	119	$135,372	28	$14,157	147	$149,529
EAT DRINK	144	$216,194	78	$24,555	222	$240,749
SPECIALTY	371	$265,141	161	$11,867	532	$277,008
SERVICES	583	$300,974	277	$18,353	860	$319,327
WHOLESALE	199	$413,041	163	$304,450	362	$717,491
MISC.	218	$145,645	154	$42,958	372	$188,603
* TOTAL *	2,075	$2,950,163	1,091	$557,424	3,166	$3,507,587

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	135	$200,123
BLDG. MTL.	157	$251,991
GEN. MDSE.	59	$55,268
FOOD	106	$81,257
MOTOR VEH.	265	$159,654
APPAREL	33	$36,987
HOME FURN.	66	$59,142
EAT DRINK	242	$158,396
SPECIALTY	422	$110,179
SERVICES	837	$157,041
WHOLESALE	387	$726,017
MISC.	337	$66,517
* TOTAL *	3,046	$2,062,572

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$710,365				
BLDG. MTL.	86	$247,882	21	$41,290		
GEN. MDSE.	47	$854,803				
FOOD	105	$330,872				
MOTOR VEH.	243	$470,991	56	$27,690	25	$13,797
APPAREL	89	$100,493				
HOME FURN.	158	$291,217	33	$38,630		
EAT DRINK	361	$560,639	64	$56,424	41	$36,552
SPECIALTY	621	$693,496	68	$60,256	84	$5,258
SERVICES	1,078	$469,293	222	$38,459	127	$29,204
WHOLESALE	209	$264,497	108	$160,515		
MISC.	370	$319,558	139	$336,234	86	$61,964
* TOTAL *	3,406	$5,314,106	711	$759,498	363	$146,775

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	91	$52,205	130	$762,570
BLDG. MTL.	55	$38,261	162	$327,433
GEN. MDSE.			47	$854,803
FOOD	37	$13,787	142	$344,659
MOTOR VEH.	114	$83,007	438	$595,485
APPAREL			89	$100,493
HOME FURN.	29	$29,220	220	$359,067
EAT DRINK	148	$59,927	614	$713,542
SPECIALTY	234	$12,366	1,007	$771,376
SERVICES	544	$143,451	1,971	$680,407
WHOLESALE	192	$208,858	509	$633,870
MISC.	300	$42,129	895	$759,885
* TOTAL *	1,744	$683,211	6,224	$6,903,590

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$187,990	70	$93,392	91	$281,382
BLDG. MTL.	58	$137,425	57	$58,628	115	$196,053
GEN. MDSE.	32	$180,790			32	$180,790
FOOD	24	$84,514	63	$22,122	87	$106,636
MOTOR VEH.	95	$128,148	123	$83,128	218	$211,276
APPAREL	60	$63,787			60	$63,787
HOME FURN.	64	$44,606	35	$872	99	$45,478
EAT DRINK	130	$153,474	120	$55,569	250	$209,043
SPECIALTY	162	$105,523	178	$29,580	340	$135,103
SERVICES	281	$101,752	483	$81,449	764	$183,201
WHOLESALE	81	$156,989	209	$129,710	290	$286,699
MISC.	160	$61,425	199	$57,232	359	$118,657
* TOTAL *	1,168	$1,406,423	1,537	$611,682	2,705	$2,018,105

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			127	$328,610	127	$328,610
BLDG. MTL.	32	$68,940	120	$105,413	152	$174,353
GEN. MDSE.	32	$179,212	40	$60,735	72	$239,947
FOOD			60	$59,857	60	$59,857
MOTOR VEH.	96	$112,035	251	$145,525	347	$257,560
APPAREL	47	$58,610	29	$11,345	76	$69,955
HOME FURN.	31	$22,836	73	$23,416	104	$46,252
EAT DRINK	71	$61,601	160	$88,876	231	$150,477
SPECIALTY	132	$66,421	426	$82,160	558	$148,581
SERVICES	388	$183,033	823	$244,094	1,211	$427,127
WHOLESALE	87	$135,422	317	$459,187	404	$594,609
MISC.	167	$309,031	340	$201,848	507	$510,879
* TOTAL *	1,083	$1,197,141	2,766	$1,811,066	3,849	$3,008,207

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			44	$16,032	44	$16,032
GEN. MDSE.						
FOOD						
MOTOR VEH.	57	$64,015	30	$5,093	87	$69,108
APPAREL	25	$24,093			25	$24,093
HOME FURN.						
EAT DRINK	45	$33,829			45	$33,829
SPECIALTY	90	$44,564	139	$20,285	229	$64,849
SERVICES	218	$64,518	152	$16,976	370	$81,494
WHOLESALE	28	$69,758	104	$95,145	132	$164,903
MISC.	165	$272,203	173	$35,198	338	$307,401
* TOTAL *	628	$572,980	642	$188,729	1,270	$761,709

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$70,301	40	$70,301
BLDG. MTL.			43	$40,297	43	$40,297
GEN. MDSE.			34	$39,932	34	$39,932
FOOD						
MOTOR VEH.	34	$25,900	90	$23,215	124	$49,115
APPAREL			20	$11,871	20	$11,871
HOME FURN.			39	$26,522	39	$26,522
EAT DRINK	25	$24,269	66	$29,490	91	$53,759
SPECIALTY	50	$14,062	169	$28,111	219	$42,173
SERVICES	83	$10,395	238	$34,716	321	$45,111
WHOLESALE	33	$48,708	119	$90,703	152	$139,411
MISC.	85	$106,025	92	$39,631	177	$145,656
* TOTAL *	310	$229,359	950	$434,789	1,260	$664,148

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			53	$26,345	53	$26,345
BLDG. MTL.	48	$188,615	51	$82,456	99	$271,071
GEN. MDSE.	24	$131,764			24	$131,764
FOOD			46	$28,392	46	$28,392
MOTOR VEH.	92	$156,538	61	$22,954	153	$179,492
APPAREL	35	$41,868			35	$41,868
HOME FURN.	31	$19,768	29	$15,974	60	$35,742
EAT DRINK	59	$55,149	93	$41,395	152	$96,544
SPECIALTY	150	$91,398	138	$36,948	288	$128,346
SERVICES	272	$50,754	352	$55,527	624	$106,281
WHOLESALE	84	$177,851	206	$230,693	290	$408,544
MISC.	137	$352,262	224	$53,190	334	$401,487
* TOTAL *	932	$1,265,967	1,226	$589,909	2,158	$1,855,876

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$867,932				
BLDG. MTL.	78	$127,888			38	$33,064
GEN. MDSE.	37	$660,239				
FOOD	157	$291,163			21	$24,096
MOTOR VEH.	208	$307,414	29	$67,913	130	$61,253
APPAREL	88	$165,460	72	$158,135		
HOME FURN.	177	$263,512	21	$30,247	37	$23,422
EAT DRINK	276	$440,553	39	$20,639	45	$43,345
SPECIALTY	600	$341,697	94	$144,846	208	$17,078
SERVICES	858	$499,868	155	$66,626	252	$37,771
WHOLESALE	252	$538,532	45	$121,460	113	$196,323
MISC.	342	$282,392	98	$571,294	287	$107,454
* TOTAL *	3,108	$4,786,650	553	$1,181,160	1,131	$543,806

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$867,932
BLDG. MTL.	116	$160,952
GEN. MDSE.	37	$660,239
FOOD	178	$315,259
MOTOR VEH.	367	$436,580
APPAREL	160	$323,595
HOME FURN.	235	$317,181
EAT DRINK	360	$504,537
SPECIALTY	902	$503,621
SERVICES	1,265	$604,265
WHOLESALE	410	$856,315
MISC.	727	$961,140
* TOTAL *	4,792	$6,511,616

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$137,145	94	$157,727	114	$294,872
BLDG. MTL.	28	$36,844	45	$44,763	73	$81,607
GEN. MDSE.			20	$32,982	20	$32,982
FOOD			35	$21,745	35	$21,745
MOTOR VEH.	65	$81,135	130	$138,533	195	$219,668
APPAREL	39	$83,971	33	$22,334	72	$106,305
HOME FURN.	43	$45,656	72	$39,444	115	$85,100
EAT DRINK	71	$59,577	210	$196,571	281	$256,148
SPECIALTY	170	$198,626	332	$84,969	502	$283,595
SERVICES	244	$93,511	595	$187,032	839	$280,543
WHOLESALE	47	$29,393	151	$156,244	198	$185,637
MISC.	118	$144,982	263	$37,307	381	$182,289
* TOTAL *	845	$910,840	1,980	$1,119,651	2,825	$2,030,491

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	69	$1,346,351			66	$75,800
BLDG. MTL.	203	$585,190			76	$211,887
GEN. MDSE.	73	$2,170,459	23	$99,423		
FOOD	210	$475,591	23	$22,521	62	$31,310
MOTOR VEH.	385	$506,072	44	$34,694	128	$160,415
APPAREL	227	$397,304	20	$18,914		
HOME FURN.	297	$397,062	31	$66,275	32	$37,671
EAT DRINK	629	$947,347	58	$44,510	226	$182,530
SPECIALTY	1,255	$949,748	93	$61,077	236	$52,613
SERVICES	1,725	$1,165,937	185	$90,103	578	$177,725
WHOLESALE	518	$887,983	60	$278,106	291	$355,371
MISC.	621	$483,310	65	$262,169	421	$158,537
* TOTAL *	6,212	$10,312,354	602	$977,792	2,116	$1,443,859

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	135	$1,422,151
BLDG. MTL.	279	$797,077
GEN. MDSE.	96	$2,269,882
FOOD	295	$529,422
MOTOR VEH.	557	$701,181
APPAREL	247	$416,218
HOME FURN.	360	$501,008
EAT DRINK	913	$1,174,387
SPECIALTY	1,584	$1,063,438
SERVICES	2,488	$1,433,765
WHOLESALE	869	$1,521,460
MISC.	1,107	$904,016
* TOTAL *	8,930	$12,734,005

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$240,666	38	$58,569	62	$299,235
BLDG. MTL.	36	$78,248	36	$38,619	72	$116,867
GEN. MDSE.	38	$183,541			38	$183,541
FOOD	21	$76,191			21	$76,191
MOTOR VEH.	85	$96,132	76	$16,718	161	$112,850
APPAREL	28	$96,483			28	$96,483
HOME FURN.	51	$52,353			51	$52,353
EAT DRINK	86	$103,655	46	$28,627	132	$132,282
SPECIALTY	184	$89,344	123	$27,576	307	$116,920
SERVICES	314	$71,785	223	$31,601	537	$103,386
WHOLESALE	94	$294,613	100	$95,195	194	$389,808
MISC.	115	$29,541	170	$60,178	285	$89,719
* TOTAL *	1,076	$1,414,552	812	$357,083	1,888	$1,771,635

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$218,574			112	$80,842
BLDG. MTL.	42	$72,369			63	$82,704
GEN. MDSE.	32	$123,566				
FOOD	28	$64,368			77	$33,442
MOTOR VEH.	89	$111,195	58	$52,948	156	$79,901
APPAREL	67	$58,495				
HOME FURN.	53	$42,468			40	$1,055
EAT DRINK	92	$100,567	47	$30,873	115	$61,826
SPECIALTY	176	$167,995	97	$38,480	189	$25,449
SERVICES	316	$139,730	120	$44,809	505	$69,889
WHOLESALE	97	$204,272	59	$90,680	247	$503,896
MISC.	106	$41,445	141	$313,214	273	$195,614
* TOTAL *	1,121	$1,345,044	522	$571,004	1,777	$1,134,618

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	135	$299,416
BLDG. MTL.	105	$155,073
GEN. MDSE.	32	$123,566
FOOD	105	$97,810
MOTOR VEH.	303	$244,044
APPAREL	67	$58,495
HOME FURN.	93	$43,523
EAT DRINK	254	$193,266
SPECIALTY	462	$231,924
SERVICES	941	$254,428
WHOLESALE	403	$798,848
MISC.	520	$550,273
* TOTAL *	3,420	$3,050,666

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$272,167	53	$61,558	76	$333,725
BLDG. MTL.	44	$106,316	50	$48,749	94	$155,065
GEN. MDSE.	36	$257,529			36	$257,529
FOOD	29	$109,800	41	$9,682	70	$119,482
MOTOR VEH.	102	$121,169	74	$49,362	176	$170,531
APPAREL	63	$71,308			63	$71,308
HOME FURN.	57	$43,503	40	$10,757	97	$54,260
EAT DRINK	81	$123,719	72	$28,883	153	$152,602
SPECIALTY	238	$157,681	214	$25,610	452	$183,291
SERVICES	376	$110,323	371	$54,340	747	$164,663
WHOLESALE	126	$144,685	164	$240,455	290	$385,140
MISC.	167	$61,245	234	$39,432	401	$100,677
* TOTAL *	1,342	$1,579,445	1,313	$568,828	2,655	$2,148,273

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$230,327	56	$55,384	80	$285,711
BLDG. MTL.	25	$83,707	42	$21,885	67	$105,592
GEN. MDSE.						
FOOD			32	$3,573	32	$3,573
MOTOR VEH.	70	$116,823	78	$30,377	148	$147,200
APPAREL	35	$37,198			35	$37,198
HOME FURN.	52	$16,007	35	$8,494	87	$24,501
EAT DRINK	85	$83,730	58	$19,391	143	$103,121
SPECIALTY	143	$108,341	129	$14,782	272	$123,123
SERVICES	232	$75,432	233	$26,070	465	$101,502
WHOLESALE	81	$303,553	198	$323,672	279	$627,225
MISC.	154	$84,529	196	$79,622	350	$164,151
* TOTAL *	901	$1,139,647	1,057	$583,250	1,958	$1,722,847

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	74	$88,034
BLDG. MTL.	78	$64,532
GEN. MDSE.	32	$55,052
FOOD	37	$63,958
MOTOR VEH.	113	$71,047
APPAREL	25	$24,559
HOME FURN.	34	$16,001
EAT DRINK	106	$56,304
SPECIALTY	165	$34,953
SERVICES	415	$90,317
WHOLESALE	134	$175,341
MISC.	136	$37,133
* TOTAL *	1,351	$777,231

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			43	$34,114	43	$34,114
BLDG. MTL.	41	$85,355	30	$20,352	71	$105,707
GEN. MDSE.	25	$79,847			25	$79,847
FOOD			23	$12,838	23	$12,838
MOTOR VEH.	46	$59,863	105	$39,392	151	$99,255
APPAREL	36	$31,046			36	$31,046
HOME FURN.	28	$13,465			28	$13,465
EAT DRINK	51	$52,570	57	$24,902	108	$77,472
SPECIALTY	174	$67,178	115	$4,612	289	$71,790
SERVICES	291	$101,663	270	$46,078	561	$147,741
WHOLESALE	77	$115,010	134	$287,448	211	$402,458
MISC.	150	$316,677	153	$53,156	303	$369,833
* TOTAL *	919	$922,674	930	$522,892	1,849	$1,445,566

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$130,797	56	$83,637	79	$214,434
BLDG. MTL.	24	$15,702	38	$38,359	62	$54,061
GEN. MDSE.			22	$14,421	22	$14,421
FOOD			46	$39,414	46	$39,414
MOTOR VEH.	65	$50,141	96	$41,462	161	$91,603
APPAREL	28	$20,505			28	$20,505
HOME FURN.			65	$12,178	65	$12,178
EAT DRINK	31	$20,701	106	$59,057	137	$79,758
SPECIALTY	93	$34,693	216	$28,580	309	$63,273
SERVICES	127	$25,103	403	$60,936	530	$86,039
WHOLESALE	50	$195,659	184	$348,401	234	$544,060
MISC.	108	$142,658	190	$60,894	298	$203,552
* TOTAL *	549	$635,959	1,422	$787,339	1,971	$1,423,298

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	96	$266,152
BLDG. MTL.	66	$89,376
GEN. MDSE.	24	$17,750
FOOD	52	$60,049
MOTOR VEH.	141	$69,559
APPAREL	32	$17,468
HOME FURN.	35	$23,520
EAT DRINK	111	$61,365
SPECIALTY	275	$41,154
SERVICES	594	$62,437
WHOLESALE	195	$266,484
MISC.	258	$59,995
* TOTAL *	1,879	$1,035,309

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$194,762	81	$96,260	101	$291,022
BLDG. MTL.	50	$104,171	63	$61,107	113	$165,278
GEN. MDSE.	29	$102,179			29	$102,179
FOOD	43	$91,719	22	$15,446	65	$107,165
MOTOR VEH.	92	$89,880	112	$58,444	204	$148,324
APPAREL	39	$51,931			39	$51,931
HOME FURN.	35	$45,073	35	$6,725	70	$51,798
EAT DRINK	89	$86,653	81	$80,276	170	$166,929
SPECIALTY	283	$130,882	218	$49,755	501	$180,637
SERVICES	362	$147,133	378	$95,229	740	$242,362
WHOLESALE	105	$99,783	182	$430,746	287	$530,529
MISC.	194	$51,002	235	$37,037	429	$88,039
* TOTAL *	1,341	$1,195,168	1,407	$931,025	2,748	$2,126,193

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	80	$257,538
BLDG. MTL.	87	$121,163
GEN. MDSE.	44	$33,231
FOOD	65	$47,559
MOTOR VEH.	119	$64,270
APPAREL	31	$44,897
HOME FURN.	59	$48,857
EAT DRINK	111	$65,207
SPECIALTY	227	$111,373
SERVICES	590	$177,287
WHOLESALE	256	$533,995
MISC.	236	$50,473
* TOTAL *	1,905	$1,555,850

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$287,198			75	$96,412
BLDG. MTL.	26	$85,980	24	$35,676	95	$218,130
GEN. MDSE.	34	$170,359				
FOOD	22	$74,622			49	$46,414
MOTOR VEH.	79	$69,898	47	$37,997	139	$113,005
APPAREL	51	$54,215	20	$17,361	25	$10,531
HOME FURN.	35	$46,549			62	$37,391
EAT DRINK	80	$82,773	27	$19,582	100	$51,845
SPECIALTY	175	$117,413	113	$41,655	271	$33,364
SERVICES	324	$127,818	166	$36,010	510	$75,861
WHOLESALE	73	$178,867	52	$99,887	240	$563,854
MISC.	135	$39,003	145	$231,688	287	$71,097
* TOTAL *	1,057	$1,334,695	594	$519,856	1,853	$1,317,904

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

HARDIN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	98	$383,610
BLDG. MTL.	145	$339,786
GEN. MDSE.	34	$170,359
FOOD	71	$121,036
MOTOR VEH.	265	$220,900
APPAREL	96	$82,107
HOME FURN.	97	$83,940
EAT DRINK	207	$154,200
SPECIALTY	559	$192,432
SERVICES	1,000	$239,689
WHOLESALE	365	$842,608
MISC.	567	$341,788
* TOTAL *	3,504	$3,172,455

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			63	$142,152	63	$142,152
BLDG. MTL.	24	$29,724	58	$81,533	82	$111,257
GEN. MDSE.	22	$51,587	27	$24,425	49	$76,012
FOOD			54	$50,065	54	$50,065
MOTOR VEH.	60	$45,554	162	$67,066	222	$112,620
APPAREL			23	$17,622	23	$17,622
HOME FURN.			44	$39,961	44	$39,961
EAT DRINK	74	$80,759	128	$63,833	202	$144,592
SPECIALTY	81	$32,783	254	$28,730	335	$61,513
SERVICES	175	$33,121	471	$91,035	646	$124,156
WHOLESALE	46	$139,708	184	$205,284	230	$344,992
MISC.	98	$195,790	203	$49,857	301	$245,647
* TOTAL *	580	$609,026	1,671	$861,563	2,251	$1,470,589

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$320,471	56	$88,669	79	$409,140
BLDG. MTL.	45	$93,617	48	$95,958	93	$189,575
GEN. MDSE.	32	$154,352			32	$154,352
FOOD	26	$79,760	31	$21,819	57	$101,579
MOTOR VEH.	96	$92,446	139	$87,279	235	$179,725
APPAREL	51	$56,095			51	$56,095
HOME FURN.	33	$33,718	46	$40,948	79	$74,666
EAT DRINK	71	$100,786	55	$26,329	126	$127,115
SPECIALTY	182	$113,228	188	$16,871	370	$130,099
SERVICES	292	$62,264	409	$77,909	701	$140,173
WHOLESALE	87	$273,135	198	$199,349	285	$472,484
MISC.	124	$84,102	298	$129,635	422	$213,737
* TOTAL *	1,062	$1,463,974	1,468	$784,766	2,530	$2,248,740

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$232,020	39	$13,521	59	$245,541
BLDG. MTL.	36	$113,452	36	$39,989	72	$153,441
GEN. MDSE.	25	$53,315			25	$53,315
FOOD			42	$10,335	42	$10,335
MOTOR VEH.	73	$59,777	46	$25,383	119	$85,160
APPAREL	28	$23,036			28	$23,036
HOME FURN.						
EAT DRINK	57	$30,107	81	$38,333	138	$68,440
SPECIALTY	89	$33,328	122	$31,553	211	$64,881
SERVICES	226	$54,382	251	$21,780	477	$76,162
WHOLESALE	84	$195,088	131	$129,252	[illegible]	$324,340
MISC.	128	$85,495	157	$31,844	285	$117,339
* TOTAL *	766	$880,000	905	$341,990	1,671	$1,221,990

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$222,004	60	$33,335	80	$255,339
BLDG. MTL.	42	$123,569	44	$25,239	86	$148,808
GEN. MDSE.						
FOOD	21	$72,677	33	$6,964	54	$79,641
MOTOR VEH.	73	$88,126	86	$50,849	159	$138,975
APPAREL	41	$48,901			41	$48,901
HOME FURN.	39	$31,405			39	$31,405
EAT DRINK	59	$56,419	75	$38,418	134	$94,837
SPECIALTY	124	$47,277	173	$9,356	297	$56,633
SERVICES	188	$87,350	263	$37,468	451	$124,818
WHOLESALE	98	$290,805	128	$68,083	226	$358,888
MISC.	150	$175,897	179	$41,135	329	$217,032
* TOTAL *	855	$1,244,430	1,041	$310,847	1,896	$1,555,277

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$185,551
BLDG. MTL.	56	$115,826
GEN. MDSE.	20	$34,551
FOOD	47	$45,320
MOTOR VEH.	123	$79,703
APPAREL	34	$23,231
HOME FURN.	46	$16,338
EAT DRINK	71	$46,025
SPECIALTY	177	$52,156
SERVICES	360	$74,687
WHOLESALE	184	$267,944
MISC.	201	$76,051
* TOTAL *	1,379	$1,017,383

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	55	$245,189
BLDG. MTL.	73	$113,207
GEN. MDSE.	33	$39,196
FOOD	80	$98,901
MOTOR VEH.	232	$182,809
APPAREL	51	$27,245
HOME FURN.	55	$95,409
EAT DRINK	156	$397,149
SPECIALTY	377	$142,288
SERVICES	661	$250,533
WHOLESALE	231	$347,508
MISC.	314	$246,898
* TOTAL *	2,318	$2,186,332

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$187,901	88	$90,686	111	$278,587
BLDG. MTL.	36	$64,007	57	$142,931	93	$226,938
GEN. MDSE.	20	$72,371			20	$72,371
FOOD	23	$77,393	70	$27,742	93	$105,135
MOTOR VEH.	108	$117,828	103	$83,630	211	$201,458
APPAREL	60	$51,675			60	$51,675
HOME FURN.	39	$52,390	52	$10,392	91	$62,782
EAT DRINK	104	$76,841	164	$89,689	268	$166,530
SPECIALTY	177	$182,034	283	$84,379	460	$266,413
SERVICES	348	$75,858	606	$91,726	954	$167,584
WHOLESALE	76	$82,098	216	$292,373	292	$374,471
MISC.	145	$70,984	249	$55,796	394	$126,780
* TOTAL *	1,159	$1,131,380	1,888	$969,344	3,047	$2,100,724

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$411,133	90	$304,599	119	$715,732
BLDG. MTL.	53	$149,037	107	$136,128	160	$285,165
GEN. MDSE.	57	$320,260	25	$45,101	82	$365,361
FOOD	45	$213,519	51	$42,472	96	$255,991
MOTOR VEH.	164	$205,142	190	$114,338	354	$319,480
APPAREL	77	$77,457			77	$77,457
HOME FURN.	115	$153,702	69	$19,760	184	$173,462
EAT DRINK	138	$194,848	103	$72,475	241	$267,323
SPECIALTY	402	$207,378	383	$71,377	785	$278,755
SERVICES	621	$335,271	670	$135,082	1,291	$470,353
WHOLESALE	137	$174,024	299	$468,157	436	$642,181
MISC.	218	$132,550	380	$159,142	598	$291,692
* TOTAL *	2,056	$2,574,321	2,367	$1,568,631	4,423	$4,142,952

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$7,740	32	$7,740
BLDG. MTL.	49	$123,529	22	$25,752	71	$149,281
GEN. MDSE.	29	$163,927			29	$163,927
FOOD	44	$108,665			44	$108,665
MOTOR VEH.	114	$139,301	66	$50,789	180	$190,090
APPAREL	52	$72,365			52	$72,365
HOME FURN.	59	$55,899	31	$2,899	90	$58,798
EAT DRINK	95	$105,078	23	$6,301	118	$111,379
SPECIALTY	289	$126,405	76	$10,572	365	$136,977
SERVICES	368	$134,742	281	$31,659	649	$166,401
WHOLESALE	122	$174,455	94	$67,074	216	$241,529
MISC.	219	$414,890	134	$12,518	353	$427,408
* TOTAL *	1,440	$1,619,256	759	$215,304	2,199	$1,834,560

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$1,138,058			45	$27,918
BLDG. MTL.	88	$240,124	23	$171,709	66	$145,502
GEN. MDSE.	48	$1,126,728				
FOOD	124	$473,515			57	$25,225
MOTOR VEH.	251	$345,615	84	$122,551	113	$81,761
APPAREL	192	$288,395				
HOME FURN.	241	$275,492	52	$71,032	74	$45,771
EAT DRINK	331	$782,059	111	$396,971	115	$248,969
SPECIALTY	989	$1,044,150	127	$86,300	355	$69,908
SERVICES	1,136	$826,802	236	$186,520	636	$165,469
WHOLESALE	259	$473,072	58	$115,726	240	$167,283
MISC.	495	$394,426	161	$295,504	399	$81,430
* TOTAL *	4,195	$7,408,436	852	$1,446,313	2,100	$1,059,236

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	86	$1,165,976
BLDG. MTL.	177	$557,335
GEN. MDSE.	48	$1,126,728
FOOD	181	$498,740
MOTOR VEH.	448	$549,927
APPAREL	192	$288,395
HOME FURN.	367	$392,295
EAT DRINK	557	$1,427,999
SPECIALTY	1,471	$1,200,358
SERVICES	2,008	$1,178,791
WHOLESALE	557	$756,081
MISC.	1,055	$771,360
* TOTAL *	7,147	$9,913,985

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$385,283			63	$34,724
BLDG. MTL.	24	$54,580	26	$40,130	61	$50,024
GEN. MDSE.			22	$54,627		
FOOD			32	$38,894	38	$8,226
MOTOR VEH.	75	$51,061	81	$95,793	107	$83,659
APPAREL	28	$13,058				
HOME FURN.			46	$26,129	37	$3,088
EAT DRINK	42	$38,757	26	$28,525	81	$52,593
SPECIALTY	105	$36,165	135	$63,208	188	$31,301
SERVICES	181	$43,250	203	$42,598	465	$46,945
WHOLESALE	62	$72,576	80	$193,368	204	$164,187
MISC.	118	$116,047	154	$247,821	245	$46,292
* TOTAL *	659	$810,777	805	$831,093	1,489	$521,039

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	87	$420,007
BLDG. MTL.	111	$144,734
GEN. MDSE.	22	$54,627
FOOD	70	$47,120
MOTOR VEH.	263	$230,513
APPAREL	28	$13,058
HOME FURN.	83	$29,217
EAT DRINK	149	$119,875
SPECIALTY	428	$130,674
SERVICES	849	$132,793
WHOLESALE	346	$430,131
MISC.	517	$410,160
* TOTAL *	2,953	$2,162,909

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	82	$172,610
BLDG. MTL.	89	$90,427
GEN. MDSE.		
FOOD	66	$35,369
MOTOR VEH.	197	$109,152
APPAREL	30	$14,361
HOME FURN.	57	$44,997
EAT DRINK	156	$74,869
SPECIALTY	337	$88,795
SERVICES	677	$103,152
WHOLESALE	318	$304,484
MISC.	316	$113,127
* TOTAL *	2,325	$1,151,343

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			94	$63,960	94	$63,960
BLDG. MTL.	34	$80,023	80	$93,148	114	$173,171
GEN. MDSE.	43	$240,960	31	$23,804	74	$264,764
FOOD	20	$81,747	64	$26,228	84	$107,975
MOTOR VEH.	87	$110,984	164	$103,106	251	$214,090
APPAREL	51	$58,628	21	$3,587	72	$62,215
HOME FURN.	64	$73,055	30	$11,956	94	$85,011
EAT DRINK	81	$118,740	119	$62,941	200	$181,681
SPECIALTY	224	$156,341	302	$78,363	526	$234,704
SERVICES	343	$114,865	491	$90,361	834	$205,226
WHOLESALE	154	$643,865	325	$454,528	479	$1,098,393
MISC.	168	$308,052	329	$102,955	497	$411,007
* TOTAL *	1,269	$1,987,260	2,050	$1,114,937	3,319	$3,102,197

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$243,364	32	$403,930	66	$114,603
BLDG. MTL.	38	$114,059	42	$183,736	59	$51,555
GEN. MDSE.	25	$82,050	33	$352,927		
FOOD	43	$83,066	39	$147,506	45	$96,581
MOTOR VEH.	143	$113,644	137	$152,464	114	$75,255
APPAREL	51	$67,078	69	$111,396		
HOME FURN.	69	$67,917	73	$69,729	67	$65,016
EAT DRINK	117	$158,884	171	$207,671	115	$102,865
SPECIALTY	255	$118,208	272	$173,191	279	$70,406
SERVICES	416	$163,897	493	$222,476	517	$138,872
WHOLESALE	82	$172,050	116	$241,912	191	$416,732
MISC.	138	$48,229	268	$345,697	365	$332,011
* TOTAL *	1,397	$1,432,446	1,745	$2,612,635	1,818	$1,463,896

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	118	$761,897
BLDG. MTL.	139	$349,350
GEN. MDSE.	58	$434,977
FOOD	127	$327,153
MOTOR VEH.	394	$341,363
APPAREL	120	$178,474
HOME FURN.	209	$202,662
EAT DRINK	403	$469,420
SPECIALTY	806	$361,805
SERVICES	1,426	$525,245
WHOLESALE	389	$830,694
MISC.	771	$725,937
* TOTAL *	4,960	$5,508,977

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	115	$3,124,827	23	$489,159		
BLDG. MTL.	259	$1,366,796	52	$100,937		
GEN. MDSE.	109	$3,928,470				
FOOD	319	$995,998	47	$230,864		
MOTOR VEH.	722	$1,076,148	122	$285,653	23	$13,974
APPAREL	500	$717,763	23	$30,901		
HOME FURN.	523	$929,609	70	$88,184		
EAT DRINK	983	$1,990,321	124	$280,639	28	$29,383
SPECIALTY	2,365	$1,996,186	375	$212,151	82	$15,943
SERVICES	3,254	$2,736,588	479	$217,870	102	$23,322
WHOLESALE	1,057	$3,583,972	167	$226,255	27	$11,520
MISC.	1,247	$1,641,807	255	$120,247	114	$265,992
* TOTAL *	11,453	$24,088,485	1,737	$2,282,860	376	$360,134

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	100	$108,443	238	$3,722,429
BLDG. MTL.	151	$236,569	462	$1,704,302
GEN. MDSE.	20	$14,758	129	$3,943,228
FOOD	66	$50,864	432	$1,277,726
MOTOR VEH.	223	$156,351	1,090	$1,532,126
APPAREL	31	$5,238	554	$753,902
HOME FURN.	73	$7,289	666	$1,025,082
EAT DRINK	193	$102,232	1,328	$2,402,575
SPECIALTY	540	$88,674	3,362	$2,312,954
SERVICES	941	$137,232	4,776	$3,115,012
WHOLESALE	370	$483,924	1,621	$4,305,671
MISC.	614	$169,324	2,230	$2,197,370
* TOTAL *	3,322	$1,560,898	16,888	$28,292,377

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$107,411
BLDG. MTL.	54	$47,607
GEN. MDSE.	28	$31,789
FOOD	35	$20,765
MOTOR VEH.	116	$117,833
APPAREL	23	$10,821
HOME FURN.	45	$29,892
EAT DRINK	121	$113,191
SPECIALTY	222	$43,214
SERVICES	389	$51,412
WHOLESALE	151	$312,044
MISC.	200	$36,522
* TOTAL *	1,443	$922,501

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$10,519	32	$10,519
BLDG. MTL.	29	$56,384			29	$56,384
GEN. MDSE.	27	$114,631			27	$114,631
FOOD						
MOTOR VEH.	88	$68,916	44	$31,864	132	$100,780
APPAREL	55	$52,331			55	$52,331
HOME FURN.	29	$23,921			29	$23,921
EAT DRINK	65	$56,237	30	$16,033	95	$72,270
SPECIALTY	192	$63,026	96	$30,065	288	$93,091
SERVICES	305	$71,777	160	$12,194	465	$83,971
WHOLESALE	44	$42,414	82	$111,837	126	$154,251
MISC.	120	$240,681	128	$30,914	248	$271,595
* TOTAL *	954	$790,318	572	$243,426	1,526	$1,033,744

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$93,814	58	$28,640	81	$122,454
BLDG. MTL.	22	$28,455	59	$61,361	81	$89,816
GEN. MDSE.						
FOOD			46	$16,124	46	$16,124
MOTOR VEH.	53	$20,861	103	$54,549	156	$75,410
APPAREL	20	$22,410			20	$22,410
HOME FURN.			35	$33,662	35	$33,662
EAT DRINK	40	$24,359	87	$47,489	127	$71,848
SPECIALTY	63	$21,274	188	$17,214	251	$38,488
SERVICES	159	$54,684	317	$39,987	476	$94,671
WHOLESALE	50	$103,819	214	$208,975	264	$312,794
MISC.	111	$94,273	211	$127,064	322	$221,337
* TOTAL *	541	$463,949	1,318	$635,065	1,859	$1,099,014

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			28	$20,092	28	$20,092
BLDG. MTL.	29	$81,467	21	$28,036	50	$109,503
GEN. MDSE.	27	$56,096			27	$56,096
FOOD						
MOTOR VEH.	65	$83,811	52	$18,291	117	$102,102
APPAREL	32	$27,720			32	$27,720
HOME FURN.	33	$18,387			33	$18,387
EAT DRINK	45	$30,683	55	$31,735	100	$62,418
SPECIALTY	110	$58,052	170	$20,375	280	$78,427
SERVICES	234	$68,040	235	$27,480	469	$95,520
WHOLESALE	43	$128,380	119	$75,890	162	$204,270
MISC.	112	$179,676	183	$26,794	295	$206,470
* TOTAL *	730	$732,312	863	$248,693	1,593	$981,005

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$387,107	60	$36,763	93	$423,870
BLDG. MTL.	55	$157,847	50	$49,927	105	$207,774
GEN. MDSE.	43	$345,544			43	$345,544
FOOD	41	$157,420			41	$157,420
MOTOR VEH.	187	$158,322	62	$24,859	249	$183,181
APPAREL	69	$76,741	20	$6,582	89	$83,323
HOME FURN.	88	$120,307	33	$2,391	121	$122,698
EAT DRINK	157	$202,492	65	$21,708	222	$224,200
SPECIALTY	359	$220,464	214	$19,166	573	$239,630
SERVICES	556	$192,594	357	$52,181	913	$244,775
WHOLESALE	160	$344,532	143	$111,819	303	$456,351
MISC.	249	$159,359	250	$44,584	499	$203,943
* TOTAL *	1,997	$2,522,729	1,254	$369,980	3,251	$2,892,709

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					79	$76,719
BLDG. MTL.	40	$65,800	45	$145,750	48	$86,481
GEN. MDSE.	29	$147,174	23	$66,912	29	$29,376
FOOD	38	$84,741	24	$52,685	27	$8,761
MOTOR VEH.	109	$85,679	89	$76,697	105	$38,055
APPAREL	65	$61,918	52	$51,506		
HOME FURN.	55	$26,372	39	$65,036	48	$21,741
EAT DRINK	115	$121,113	62	$68,379	80	$68,343
SPECIALTY	138	$100,745	170	$103,268	197	$15,808
SERVICES	322	$159,944	284	$96,059	379	$40,733
WHOLESALE	75	$111,189	85	$179,249	168	$106,514
MISC.	119	$333,484	171	$231,934	143	$11,528
* TOTAL *	1,105	$1,298,159	1,044	$1,137,475	1,303	$504,059

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	79	$76,719
BLDG. MTL.	133	$298,031
GEN. MDSE.	81	$243,462
FOOD	89	$146,187
MOTOR VEH.	303	$200,431
APPAREL	117	$113,424
HOME FURN.	142	$113,149
EAT DRINK	257	$257,835
SPECIALTY	505	$219,821
SERVICES	985	$296,736
WHOLESALE	328	$396,952
MISC.	433	$576,946
* TOTAL *	3,452	$2,939,693

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$823,998	72	$60,720	99	$884,718
BLDG. MTL.	108	$266,348	44	$41,447	152	$307,795
GEN. MDSE.	40	$634,748			40	$634,748
FOOD	96	$310,311	46	$21,200	142	$331,511
MOTOR VEH.	230	$252,349	98	$63,704	328	$316,053
APPAREL	148	$218,331			148	$218,331
HOME FURN.	212	$207,260	30	$6,785	242	$214,045
EAT DRINK	259	$415,116	82	$38,644	341	$453,760
SPECIALTY	583	$468,405	280	$42,752	863	$511,157
SERVICES	883	$439,743	454	$104,628	1,337	$544,371
WHOLESALE	235	$383,218	236	$211,494	471	$594,712
MISC.	333	$447,889	227	$81,118	560	$529,007
* TOTAL *	3,154	$4,867,716	1,569	$672,492	4,723	$5,540,208

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			50	$21,001	50	$21,001
BLDG. MTL.	23	$26,706	37	$35,517	60	$62,223
GEN. MDSE.						
FOOD	27	$54,959			27	$54,959
MOTOR VEH.	50	$37,174	65	$47,881	115	$85,055
APPAREL	27	$22,225			27	$22,225
HOME FURN.						
EAT DRINK	54	$56,216	85	$37,264	139	$93,480
SPECIALTY	112	$32,963	148	$18,217	260	$51,180
SERVICES	212	$67,603	229	$37,442	441	$105,045
WHOLESALE	33	$45,370	128	$116,981	161	$162,351
MISC.	99	$248,811	157	$56,913	256	$305,724
* TOTAL *	637	$592,027	899	$371,216	1,536	$963,243

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$94,183	48	$125,529	69	$219,712
BLDG. MTL.	23	$71,680	59	$51,428	82	$123,108
GEN. MDSE.	21	$29,627	23	$9,581	44	$39,208
FOOD	20	$23,193	49	$21,740	69	$44,933
MOTOR VEH.	59	$86,203	93	$47,046	152	$133,249
APPAREL	25	$25,756			25	$25,756
HOME FURN.	25	$20,994	26	$9,446	51	$30,440
EAT DRINK	43	$29,418	82	$41,052	125	$70,470
SPECIALTY	103	$55,867	149	$20,412	252	$76,279
SERVICES	231	$44,245	274	$48,892	505	$93,137
WHOLESALE	70	$173,443	135	$147,531	205	$320,974
MISC.	58	$28,137	148	$49,777	206	$77,914
* TOTAL *	699	$682,746	1,086	$572,434	1,785	$1,255,180

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

MONONA CLASS	ONAWA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	24	$119,643	58	$53,789	82	$173,432
BLDG. MTL.	23	$53,928	55	$45,009	78	$98,937
GEN. MDSE.	20	$29,794			20	$29,794
FOOD	20	$38,569	41	$24,983	61	$63,552
MOTOR VEH.	71	$70,475	91	$51,593	162	$122,068
APPAREL	33	$16,191			33	$16,191
HOME FURN.	26	$8,148	44	$34,436	70	$42,584
EAT DRINK	35	$37,678	120	$56,354	155	$94,032
SPECIALTY	99	$66,619	146	$28,273	245	$94,892
SERVICES	182	$42,248	294	$50,526	476	$92,774
WHOLESALE	58	$180,861	198	$232,151	256	$413,012
MISC.	70	$13,846	157	$50,954	227	$64,800
* TOTAL *	661	$678,000	1,204	$628,068	1,865	$1,306,068

MONROE CLASS	ALBIA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	20	$144,460			20	$144,460
BLDG. MTL.	23	$82,099	24	$4,765	47	$86,864
GEN. MDSE.	23	$47,171			23	$47,171
FOOD	23	$56,331			23	$56,331
MOTOR VEH.	51	$44,656	41	$14,076	92	$58,732
APPAREL	32	$25,571			32	$25,571
HOME FURN.	36	$25,812			36	$25,812
EAT DRINK	49	$25,124	24	$10,534	73	$35,658
SPECIALTY	133	$77,944	60	$14,234	193	$92,178
SERVICES	206	$49,503	154	$54,831	360	$104,334
WHOLESALE	53	$45,169	52	$33,550	105	$78,719
MISC.	86	$12,574	116	$16,259	202	$28,833
* TOTAL *	735	$636,414	471	$148,249	1,206	$784,663

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$236,303	24	$27,848	53	$264,151
BLDG. MTL.	45	$64,493	34	$20,583	79	$85,076
GEN. MDSE.	28	$187,487			28	$187,487
FOOD			26	$12,081	26	$12,081
MOTOR VEH.	104	$89,459	28	$21,057	132	$110,516
APPAREL	52	$40,475			52	$40,475
HOME FURN.	52	$54,068	24	$13,535	76	$67,603
EAT DRINK	67	$88,601	46	$21,175	113	$109,776
SPECIALTY	185	$131,552	144	$38,755	329	$170,307
SERVICES	298	$107,885	259	$44,425	557	$152,310
WHOLESALE	72	$232,045	123	$92,530	195	$324,575
MISC.	182	$123,253	165	$81,262	347	$204,515
* TOTAL *	1,114	$1,355,621	873	$373,251	1,987	$1,728,872

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$615,429	46	$579,434	71	$1,194,863
BLDG. MTL.	64	$322,199	66	$60,422	130	$382,621
GEN. MDSE.	37	$419,269	28	$34,050	65	$453,319
FOOD	63	$226,243	31	$31,039	94	$257,282
MOTOR VEH.	206	$253,060	108	$116,480	314	$369,540
APPAREL	123	$167,687	22	$8,777	145	$176,464
HOME FURN.	115	$167,465	46	$36,804	161	$204,269
EAT DRINK	265	$352,927	103	$51,982	368	$404,909
SPECIALTY	465	$437,032	294	$67,253	759	$504,285
SERVICES	725	$351,096	394	$98,907	1,119	$450,003
WHOLESALE	113	$138,608	228	$242,104	341	$380,712
MISC.	302	$175,321	278	$105,021	580	$280,342
* TOTAL *	2,503	$3,626,336	1,644	$1,432,273	4,147	$5,058,609

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

OBRIEN CLASS	SHELDON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$166,728	61	$154,107	87	$320,835
BLDG. MTL.	41	$133,429	74	$64,892	115	$198,321
GEN. MDSE.			28	$9,949	28	$9,949
FOOD	22	$45,065	54	$25,217	76	$70,282
MOTOR VEH.	95	$58,042	164	$68,127	259	$126,169
APPAREL	37	$56,398	43	$13,109	80	$69,507
HOME FURN.	42	$36,420	54	$32,705	96	$69,125
EAT DRINK	58	$54,171	126	$86,988	184	$141,159
SPECIALTY	119	$109,587	328	$73,010	447	$182,597
SERVICES	266	$57,285	565	$130,537	831	$187,822
WHOLESALE	103	$208,189	237	$243,419	340	$451,608
MISC.	125	$99,055	273	$66,746	398	$165,801
* TOTAL *	934	$1,024,369	2,007	$968,806	2,941	$1,993,175

OSCEOLA CLASS	SIBLEY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			36	$5,309	36	$5,309
BLDG. MTL.	26	$38,648	35	$19,340	61	$57,988
GEN. MDSE.			20	$10,108	20	$10,108
FOOD	44	$30,551	35	$13,387	79	$43,938
MOTOR VEH.	32	$28,944			32	$28,944
APPAREL	20	$10,663			20	$10,663
HOME FURN.	39	$20,271	45	$31,519	84	$51,790
EAT DRINK	71	$51,507	107	$10,441	178	$61,948
SPECIALTY	152	$65,704	152	$18,503	304	$84,207
SERVICES	47	$83,849	110	$136,136	157	$219,985
WHOLESALE	133	$227,687	154	$45,613	287	$273,300
MISC.						
* TOTAL *	564	$557,824	694	$290,356	1,258	$848,180

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$170,363			43	$21,793
BLDG. MTL.	31	$46,827	63	$127,605	27	$31,865
GEN. MDSE.	20	$62,063	23	$134,085		
FOOD	22	$47,404	32	$46,763		
MOTOR VEH.	69	$47,247	105	$71,043	56	$26,042
APPAREL	32	$39,535	61	$58,529		
HOME FURN.	37	$52,991	34	$41,923	28	$4,195
EAT DRINK	73	$64,026	44	$37,873	20	$9,734
SPECIALTY	135	$88,655	211	$141,659	55	$11,040
SERVICES	261	$77,035	326	$94,575	214	$24,914
WHOLESALE	91	$260,279	90	$128,770	84	$135,391
MISC.	79	$26,655	202	$281,821	152	$38,457
* TOTAL *	870	$983,080	1,191	$1,164,646	679	$303,431

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	63	$192,156
BLDG. MTL.	121	$206,297
GEN. MDSE.	43	$196,148
FOOD	54	$94,167
MOTOR VEH.	230	$144,332
APPAREL	93	$98,064
HOME FURN.	99	$99,109
EAT DRINK	137	$111,633
SPECIALTY	401	$241,354
SERVICES	801	$196,524
WHOLESALE	265	$524,440
MISC.	433	$346,933
* TOTAL *	2,740	$2,451,157

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			42	$56,004	42	$56,004
BLDG. MTL.	30	$60,865	46	$79,646	76	$140,511
GEN. MDSE.						
FOOD			32	$15,184	32	$15,184
MOTOR VEH.	73	$129,388	71	$41,920	144	$171,308
APPAREL	24	$16,739			24	$16,739
HOME FURN.	25	$17,697	30	$21,278	55	$38,975
EAT DRINK	49	$30,286	85	$43,811	134	$74,097
SPECIALTY	71	$57,219	158	$14,600	229	$71,819
SERVICES	195	$74,807	292	$44,922	487	$119,729
WHOLESALE	88	$131,140	146	$208,899	234	$340,039
MISC.	121	$201,386	148	$27,539	269	$228,925
* TOTAL *	676	$719,527	1,050	$553,803	1,726	$1,273,330

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$283,245	44	$63,263	66	$346,508
BLDG. MTL.	32	$59,847	74	$181,908	106	$241,755
GEN. MDSE.	28	$163,741			28	$163,741
FOOD	20	$119,419	51	$21,167	71	$140,586
MOTOR VEH.	75	$91,820	182	$129,287	257	$221,107
APPAREL	49	$61,794	22	$15,159	71	$76,953
HOME FURN.	48	$34,368	40	$24,536	88	$58,904
EAT DRINK	108	$150,663	179	$87,273	287	$237,936
SPECIALTY	190	$156,190	278	$63,877	468	$220,067
SERVICES	322	$100,344	553	$87,401	875	$187,745
WHOLESALE	129	$185,871	215	$163,734	344	$349,605
MISC.	153	$34,562	251	$51,237	404	$85,799
* TOTAL *	1,176	$1,441,864	1,889	$888,842	3,065	$2,330,706

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	92	$234,178
BLDG. MTL.	67	$150,604
GEN. MDSE.	31	$49,829
FOOD	53	$43,996
MOTOR VEH.	171	$81,797
APPAREL	41	$21,338
HOME FURN.	79	$47,958
EAT DRINK	125	$71,895
SPECIALTY	307	$91,544
SERVICES	535	$94,363
WHOLESALE	223	$281,141
MISC.	272	$90,677
* TOTAL *	1,996	$1,259,320

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	153	$6,850,499				
BLDG. MTL.	588	$3,021,029	66	$250,098		
GEN. MDSE.	293	$6,082,407	49	$1,534,307		
FOOD	589	$2,288,005	70	$271,645	22	$160,180
MOTOR VEH.	1,714	$3,100,654	83	$122,153	45	$42,794
APPAREL	814	$1,522,253	202	$406,130		
HOME FURN.	1,073	$2,184,420	133	$150,677	25	$5,456
EAT DRINK	1,959	$3,689,581	172	$353,586	35	$58,873
SPECIALTY	4,599	$4,099,550	704	$581,666	117	$79,528
SERVICES	7,100	$6,822,811	552	$317,250	178	$93,556
WHOLESALE	2,279	$7,850,044	203	$465,721	39	$198,922
MISC.	2,591	$4,141,693	237	$317,746	55	$35,638
* TOTAL *	23,752	$51,652,946	2,471	$4,770,979	516	$674,947

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

POLK CLASS	ALTOONA NO. OF BUS.	ALTOONA COMPUTED TAX	ANKENY NO. OF BUS.	ANKENY COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES					75	$62,596
BLDG. MTL.			38	$161,753	52	$105,240
GEN. MDSE.			20	$78,719	21	$55,656
FOOD			37	$141,018	41	$58,571
MOTOR VEH.	31	$23,930	109	$116,353	134	$100,540
APPAREL	22	$8,554	53	$51,790		
HOME FURN.	49	$21,128	53	$30,452	43	$12,834
EAT DRINK	39	$144,317	78	$164,979	140	$253,799
SPECIALTY	121	$23,709	345	$208,093	332	$114,866
SERVICES	162	$289,764	395	$143,947	524	$130,461
WHOLESALE	50	$10,852	127	$158,761	162	$215,717
MISC.	123	$197,896	183	$356,917	738	$365,986
* TOTAL *	597	$720,150	1,438	$1,612,782	2,181	$1,342,665

POLK CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	228	$6,913,095
BLDG. MTL.	744	$3,538,120
GEN. MDSE.	383	$7,751,089
FOOD	759	$2,919,419
MOTOR VEH.	2,116	$3,506,424
APPAREL	1,091	$1,988,727
HOME FURN.	1,376	$2,404,967
EAT DRINK	2,423	$4,665,135
SPECIALTY	6,218	$5,107,412
SERVICES	8,911	$7,797,789
WHOLESALE	2,860	$8,900,017
MISC.	3,846	$5,282,275
* TOTAL *	30,955	$60,774,469

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$1,113,297			127	$468,573
BLDG. MTL.	87	$319,410			143	$157,962
GEN. MDSE.	56	$884,051			22	$184,665
FOOD	124	$477,917			83	$98,335
MOTOR VEH.	411	$590,842	34	$18,468	299	$241,222
APPAREL	119	$187,947			43	$27,318
HOME FURN.	157	$169,443			62	$35,515
EAT DRINK	435	$804,301	29	$35,333	257	$261,363
SPECIALTY	821	$476,061			446	$131,296
SERVICES	1,314	$668,884	63	$45,931	939	$251,272
WHOLESALE	257	$240,796			316	$565,918
MISC.	376	$169,853	73	$100,425	388	$228,859
* TOTAL *	4,192	$6,102,802	199	$200,157	3,125	$2,652,298

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	162	$1,581,870
BLDG. MTL.	230	$477,372
GEN. MDSE.	78	$1,068,716
FOOD	207	$576,252
MOTOR VEH.	744	$850,532
APPAREL	162	$215,265
HOME FURN.	219	$204,958
EAT DRINK	721	$1,100,997
SPECIALTY	1,267	$607,357
SERVICES	2,316	$966,087
WHOLESALE	573	$806,714
MISC.	837	$499,137
* TOTAL *	7,516	$8,955,257

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

POWESHIEK CLASS	GRINNELL NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$246,192	64	$184,462	91	$430,654
BLDG. MTL.	36	$64,267	34	$36,610	70	$100,877
GEN. MDSE.	31	$146,110	25	$30,297	56	$176,407
FOOD	32	$102,744	27	$31,073	59	$133,817
MOTOR VEH.	94	$95,537	143	$145,605	237	$241,142
APPAREL	61	$56,369			61	$56,369
HOME FURN.	32	$36,577	29	$19,300	61	$55,877
EAT DRINK	81	$100,181	86	$63,740	167	$163,921
SPECIALTY	193	$140,800	241	$37,809	434	$178,609
SERVICES	330	$100,178	428	$93,904	758	$194,082
WHOLESALE	128	$264,986	226	$238,027	354	$503,013
MISC.	127	$65,558	256	$39,333	383	$104,891
* TOTAL *	1,172	$1,419,499	1,559	$920,160	2,731	$2,339,659

RINGGOLD CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$129,608
BLDG. MTL.	39	$24,533
GEN. MDSE.	22	$42,140
FOOD	28	$19,606
MOTOR VEH.	103	$72,796
APPAREL		
HOME FURN.	24	$4,670
EAT DRINK	64	$36,536
SPECIALTY	140	$30,138
SERVICES	336	$45,701
WHOLESALE	111	$102,524
MISC.	113	$35,848
* TOTAL *	1,031	$544,100

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$129,124	74	$82,637	94	$211,761
BLDG. MTL.	26	$39,179	68	$144,536	94	$183,715
GEN. MDSE.			35	$24,984	35	$24,984
FOOD			59	$29,696	59	$29,696
MOTOR VEH.	65	$53,253	148	$107,570	213	$160,823
APPAREL	32	$30,465	32	$5,640	64	$36,105
HOME FURN.	21	$14,075	30	$10,652	51	$24,727
EAT DRINK	33	$30,224	121	$98,184	154	$128,408
SPECIALTY	93	$35,186	237	$41,032	330	$76,218
SERVICES	143	$41,888	417	$86,940	560	$128,828
WHOLESALE	59	$98,253	247	$274,632	306	$372,885
MISC.	115	$79,926	236	$53,046	351	$132,972
* TOTAL *	607	$551,573	1,704	$959,549	2,311	$1,511,122

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	74	$2,710,858	24	$395,467		
BLDG. MTL.	241	$724,920	26	$223,713		
GEN. MDSE.	123	$2,319,840	24	$807,526		
FOOD	278	$748,004	70	$220,539		
MOTOR VEH.	604	$965,186	182	$405,308		
APPAREL	357	$678,744	69	$67,650		
HOME FURN.	455	$994,064	71	$117,701		
EAT DRINK	854	$1,693,227	201	$494,586	24	$21,855
SPECIALTY	1,659	$2,034,606	391	$291,634	72	$8,278
SERVICES	2,603	$1,620,025	632	$667,400	63	$4,755
WHOLESALE	775	$2,304,373	195	$453,968		
MISC.	1,084	$1,781,870	224	$246,549	75	$58,020
* TOTAL *	9,107	$18,575,717	2,109	$4,392,041	234	$92,908

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	85	$106,238	183	$3,212,563
BLDG. MTL.	68	$96,511	335	$1,045,144
GEN. MDSE.	33	$38,887	180	$3,166,253
FOOD	42	$44,698	390	$1,013,241
MOTOR VEH.	155	$218,241	941	$1,588,735
APPAREL			426	$746,394
HOME FURN.	45	$25,132	571	$1,136,897
EAT DRINK	173	$209,835	1,252	$2,419,503
SPECIALTY	387	$157,667	2,509	$2,492,185
SERVICES	612	$174,674	3,910	$2,466,854
WHOLESALE	269	$521,097	1,239	$3,279,438
MISC.	607	$285,836	1,990	$2,372,275
* TOTAL *	2,476	$1,878,816	13,926	$24,939,482

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			70	$26,130	70	$26,130
BLDG. MTL.	52	$60,764	48	$44,636	100	$105,400
GEN. MDSE.	23	$30,865			23	$30,865
FOOD	20	$76,858	32	$6,106	52	$82,964
MOTOR VEH.	84	$113,287	106	$42,251	190	$155,538
APPAREL	47	$46,438			47	$46,438
HOME FURN.	43	$42,637	40	$8,827	83	$51,464
EAT DRINK	86	$84,228	87	$43,384	173	$127,612
SPECIALTY	189	$161,343	156	$32,236	345	$193,579
SERVICES	285	$130,233	351	$38,912	636	$169,145
WHOLESALE	81	$198,879	183	$211,568	264	$410,447
MISC.	157	$269,815	207	$33,797	364	$303,612
* TOTAL *	1,067	$1,215,347	1,280	$487,847	2,347	$1,703,194

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	23	$24,118	30	$52,570	43	$178,389
GEN. MDSE.					20	$23,340
FOOD	20	$13,467				
MOTOR VEH.	33	$17,863	39	$87,814	54	$94,981
APPAREL	23	$24,043	31	$29,678	28	$33,700
HOME FURN.			62	$62,901	52	$41,619
EAT DRINK	41	$32,609			46	$46,194
SPECIALTY	67	$24,573	112	$47,401	121	$62,714
SERVICES	143	$30,631	143	$24,566	209	$46,162
WHOLESALE	65	$90,716	60	$195,186	80	$148,702
MISC.	101	$99,629	132	$204,142	143	$127,360
* TOTAL *	516	$357,649	609	$704,258	796	$803,161

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	86	$214,398	86	$214,398
BLDG. MTL.	87	$97,184	183	$352,261
GEN. MDSE.	22	$19,582	42	$42,922
FOOD	65	$24,432	85	$37,899
MOTOR VEH.	147	$139,104	273	$339,762
APPAREL	34	$16,524	116	$103,945
HOME FURN.	85	$71,934	199	$176,454
EAT DRINK	112	$74,639	199	$153,442
SPECIALTY	359	$46,535	659	$181,223
SERVICES	673	$141,754	1,168	$243,113
WHOLESALE	384	$442,236	589	$876,840
MISC.	438	$216,387	814	$647,518
* TOTAL *	2,492	$1,504,709	4,413	$3,369,777

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$784,505			82	$114,064
BLDG. MTL.	76	$271,316	21	$40,003	122	$134,850
GEN. MDSE.	86	$1,100,079			38	$48,157
FOOD	80	$317,314	22	$42,114	53	$58,744
MOTOR VEH.	216	$316,079	63	$64,556	158	$96,651
APPAREL	188	$355,954			23	$16,224
HOME FURN.	179	$301,870	23	$18,546	92	$48,601
EAT DRINK	347	$798,986	37	$27,478	138	$98,035
SPECIALTY	816	$603,417	147	$42,146	410	$155,175
SERVICES	963	$957,504	230	$73,818	675	$93,745
WHOLESALE	292	$284,973	65	$175,698	263	$232,015
MISC.	355	$199,411	142	$310,794	429	$91,409
* TOTAL *	3,630	$6,291,408	750	$795,153	2,483	$1,187,670

STORY CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	114	$898,569
BLDG. MTL.	219	$446,169
GEN. MDSE.	124	$1,148,236
FOOD	155	$418,172
MOTOR VEH.	437	$477,286
APPAREL	211	$372,178
HOME FURN.	294	$369,017
EAT DRINK	522	$924,499
SPECIALTY	1,373	$800,738
SERVICES	1,868	$1,125,067
WHOLESALE	620	$692,686
MISC.	926	$601,614
* TOTAL *	6,863	$8,274,231

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			62	$266,715	62	$266,715
BLDG. MTL.			104	$120,545	104	$120,545
GEN. MDSE.			31	$93,928	31	$93,928
FOOD			66	$81,703	66	$81,703
MOTOR VEH.	37	$24,697	197	$119,495	234	$144,192
APPAREL	20	$11,825	43	$27,494	63	$39,319
HOME FURN.	24	$31,290	61	$44,049	85	$75,339
EAT DRINK	44	$32,899	149	$103,752	193	$136,651
SPECIALTY	58	$27,068	302	$70,572	360	$97,640
SERVICES	146	$41,181	666	$111,150	812	$152,331
WHOLESALE	56	$262,946	268	$351,597	324	$614,543
MISC.	141	$178,532	284	$75,645	425	$254,177
* TOTAL *	526	$610,438	2,233	$1,466,645	2,759	$2,077,083

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	87	$68,745
BLDG. MTL.	74	$64,073
GEN. MDSE.	27	$26,523
FOOD	56	$28,338
MOTOR VEH.	102	$59,562
APPAREL	24	$20,029
HOME FURN.	36	$7,534
EAT DRINK	99	$46,930
SPECIALTY	220	$48,700
SERVICES	431	$48,860
WHOLESALE	175	$156,983
MISC.	152	$16,148
* TOTAL *	1,483	$592,425

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

UNION CLASS	CRESTON* NO. OF BUS.	CRESTON* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	20	$218,256	32	$22,375	52	$240,631
BLDG. MTL.	45	$82,949	24	$10,723	69	$93,672
GEN. MDSE.	27	$189,249			27	$189,249
FOOD	22	$132,323			22	$132,323
MOTOR VEH.	125	$97,135	47	$33,461	172	$130,596
APPAREL	50	$49,138			50	$49,138
HOME FURN.	59	$42,328	21	$5,749	80	$48,077
EAT DRINK	104	$128,586	40	$16,123	144	$144,709
SPECIALTY	213	$171,931	101	$10,179	314	$182,110
SERVICES	379	$122,689	167	$22,232	546	$144,921
WHOLESALE	90	$155,952	82	$36,229	172	$192,181
MISC.	157	$87,730	106	$21,763	263	$109,493
* TOTAL *	1,291	$1,478,266	620	$178,834	1,911	$1,657,100

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	73	$34,319
BLDG. MTL.	55	$85,265
GEN. MDSE.	35	$10,414
FOOD	48	$32,940
MOTOR VEH.	108	$45,790
APPAREL		
HOME FURN.	29	$17,182
EAT DRINK	83	$43,630
SPECIALTY	209	$33,917
SERVICES	431	$65,791
WHOLESALE	196	$114,018
MISC.	215	$55,368
* TOTAL *	1,482	$538,634

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$717,816	53	$39,791	83	$757,607
BLDG. MTL.	77	$249,373	59	$46,191	136	$295,564
GEN. MDSE.	55	$573,314			55	$573,314
FOOD	69	$323,863	31	$12,721	100	$336,584
MOTOR VEH.	261	$341,329	105	$78,413	366	$419,742
APPAREL	96	$109,492			96	$109,492
HOME FURN.	160	$272,803	31	$915	191	$273,718
EAT DRINK	260	$351,930	52	$23,237	312	$375,167
SPECIALTY	637	$418,134	224	$29,395	861	$447,529
SERVICES	1,027	$364,910	380	$40,270	1,407	$405,180
WHOLESALE	184	$359,113	137	$95,114	321	$454,227
MISC.	279	$257,206	218	$35,955	497	$293,161
* TOTAL *	3,135	$4,339,283	1,290	$402,002	4,425	$4,741,285

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			79	$79,791	79	$79,791
BLDG. MTL.	29	$104,715	54	$75,413	83	$180,128
GEN. MDSE.	21	$125,429			21	$125,429
FOOD	32	$120,399	47	$46,058	79	$166,457
MOTOR VEH.	117	$154,664	152	$67,879	269	$222,543
APPAREL	37	$38,027			37	$38,027
HOME FURN.	48	$35,621	49	$11,602	97	$47,223
EAT DRINK	65	$84,825	97	$39,735	162	$124,560
SPECIALTY	231	$95,790	326	$25,298	557	$121,088
SERVICES	403	$106,422	536	$92,301	939	$198,723
WHOLESALE	109	$141,140	196	$162,492	305	$303,632
MISC.	122	$254,359	268	$86,019	390	$340,378
* TOTAL *	1,214	$1,261,391	1,804	$686,588	3,018	$1,947,979

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			76	$80,736	76	$80,736
BLDG. MTL.	56	$99,122	76	$101,723	132	$200,845
GEN. MDSE.	24	$157,773	28	$33,782	52	$191,555
FOOD	33	$94,185	41	$24,075	74	$118,260
MOTOR VEH.	81	$62,040	135	$105,607	216	$167,647
APPAREL	45	$91,881			45	$91,881
HOME FURN.	53	$57,638	63	$23,854	116	$81,492
EAT DRINK	92	$114,545	100	$59,189	192	$173,734
SPECIALTY	220	$107,977	264	$79,428	484	$187,405
SERVICES	321	$133,498	589	$114,051	910	$247,549
WHOLESALE	136	$328,911	227	$293,159	363	$622,070
MISC.	174	$312,961	294	$68,676	468	$381,637
* TOTAL *	1,235	$1,560,531	1,893	$984,280	3,128	$2,544,811

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$90,333
BLDG. MTL.	72	$75,618
GEN. MDSE.	20	$17,754
FOOD	49	$35,606
MOTOR VEH.	117	$80,716
APPAREL	24	$16,063
HOME FURN.	28	$13,254
EAT DRINK	72	$44,401
SPECIALTY	257	$44,028
SERVICES	417	$51,794
WHOLESALE	217	$128,227
MISC.	149	$30,193
* TOTAL *	1,482	$627,987

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$934,488	137	$134,067	166	$1,068,555
BLDG. MTL.	94	$291,566	85	$95,686	179	$387,252
GEN. MDSE.	45	$1,090,003	21	$20,776	66	$1,110,779
FOOD	76	$257,976	95	$31,008	171	$288,984
MOTOR VEH.	241	$308,090	125	$105,390	366	$413,480
APPAREL	187	$299,170	21	$10,987	208	$310,157
HOME FURN.	186	$289,706	66	$19,115	252	$308,821
EAT DRINK	353	$538,434	142	$140,413	495	$678,847
SPECIALTY	599	$486,981	231	$50,197	830	$537,178
SERVICES	1,098	$544,136	561	$94,887	1,659	$639,023
WHOLESALE	301	$598,227	224	$497,711	525	$1,095,938
MISC.	399	$350,338	386	$247,661	785	$597,999
* TOTAL *	3,608	$5,989,115	2,094	$1,447,898	5,702	$7,437,013

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			42	$85,055	42	$85,055
BLDG. MTL.	27	$35,558	54	$57,864	81	$93,422
GEN. MDSE.			21	$25,874	21	$25,874
FOOD	24	$37,590	41	$26,282	65	$63,872
MOTOR VEH.	67	$62,368	115	$93,970	182	$156,338
APPAREL			37	$11,332	37	$11,332
HOME FURN.	27	$19,509	46	$26,467	73	$45,976
EAT DRINK	35	$28,761	87	$42,191	122	$70,952
SPECIALTY	121	$61,542	221	$47,991	342	$109,533
SERVICES	169	$36,072	392	$131,103	561	$167,175
WHOLESALE	39	$56,313	160	$268,851	199	$325,164
MISC.	90	$166,176	212	$77,374	302	$243,550
* TOTAL *	599	$503,889	1,428	$894,354	2,027	$1,398,243

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			83	$69,542	83	$69,542
BLDG. MTL.	45	$102,263	51	$48,782	96	$151,045
GEN. MDSE.	28	$145,831			28	$145,831
FOOD	33	$78,675	61	$28,769	94	$107,444
MOTOR VEH.	107	$96,744	109	$45,837	216	$142,581
APPAREL	44	$78,001			44	$78,001
HOME FURN.	73	$43,466	44	$19,878	117	$63,344
EAT DRINK	108	$105,914	122	$59,733	230	$165,647
SPECIALTY	218	$188,251	204	$33,891	422	$222,142
SERVICES	308	$129,864	408	$63,248	716	$193,112
WHOLESALE	85	$180,559	181	$327,085	266	$507,644
MISC.	136	$259,680	281	$73,438	417	$333,118
* TOTAL *	1,185	$1,409,248	1,544	$770,203	2,729	$2,179,451

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$1,820,524	107	$283,574	167	$2,104,098
BLDG. MTL.	219	$826,948	91	$65,549	310	$892,497
GEN. MDSE.	94	$2,007,273	30	$23,035	124	$2,030,308
FOOD	265	$817,765	79	$31,777	344	$849,542
MOTOR VEH.	570	$809,407	188	$123,358	758	$932,765
APPAREL	377	$868,345			377	$868,345
HOME FURN.	341	$514,398	48	$22,948	389	$537,346
EAT DRINK	754	$1,151,321	193	$101,476	947	$1,252,797
SPECIALTY	1,439	$1,296,334	277	$49,983	1,716	$1,346,317
SERVICES	2,276	$1,407,301	665	$93,724	2,941	$1,501,025
WHOLESALE	857	$1,902,262	253	$178,425	1,110	$2,080,687
MISC.	772	$1,152,200	458	$100,350	1,230	$1,252,550
* TOTAL *	8,024	$14,574,078	2,389	$1,074,199	10,413	$15,648,277

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	58	$123,622
BLDG. MTL.	57	$79,741
GEN. MDSE.	23	$14,782
FOOD	40	$34,822
MOTOR VEH.	97	$45,552
APPAREL		
HOME FURN.	38	$19,985
EAT DRINK	84	$39,821
SPECIALTY	195	$44,579
SERVICES	305	$53,360
WHOLESALE	176	$243,277
MISC.	173	$71,105
* TOTAL *	1,246	$770,646

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					59	$101,032
BLDG. MTL.	34	$46,407	29	$33,357	144	$172,939
GEN. MDSE.					26	$28,136
FOOD					28	$41,802
MOTOR VEH.	69	$35,660	56	$65,562	99	$62,651
APPAREL	21	$13,404	24	$23,670		
HOME FURN.	21	$15,193	29	$17,709	41	$14,008
EAT DRINK	48	$37,583	59	$37,166	78	$56,168
SPECIALTY	100	$29,316	80	$25,756	179	$63,397
SERVICES	191	$105,296	180	$168,470	404	$64,119
WHOLESALE	71	$158,362	38	$71,046	198	$257,622
MISC.	112	$141,590	112	$134,864	193	$163,646
* TOTAL *	667	$582,811	607	$577,600	1,349	$1,025,520

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1981

WRIGHT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$101,032
BLDG. MTL.	107	$252,703
GEN. MDSE.	26	$28,136
FOOD	28	$41,802
MOTOR VEH.	224	$163,873
APPAREL	45	$37,074
HOME FURN.	91	$46,910
EAT DRINK	185	$130,917
SPECIALTY	359	$118,469
SERVICES	775	$337,885
WHOLESALE	307	$487,030
MISC.	417	$440,100
* TOTAL *	2,623	$2,185,931
LATE FILERS	27,844	$6,834,194
* GRAND TOTAL *	376,338	$392,761,869

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	209	$29,497,782	$884,938	.23%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	2,282	$385,973,066	$11,579,205	2.95%
ELECTRIC AND GAS UTILITIES	2,241	$1,265,514,850	$37,964,824	9.67%
WATER AND SANITATION UTILITIES	2,551	$93,346,683	$2,800,015	.71%
TRANSPORTATION COMPANIES	1,863	$40,361,497	$1,210,781	.31%
* GROUP TOTALS *	8,937	$1,785,196,096	$53,554,825	13.64%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	4,801	$549,535,710	$16,484,781	4.20%
PAINT AND GLASS STORES	1,144	$51,339,101	$1,539,826	.39%
HARDWARE STORES	3,685	$205,518,268	$6,164,299	1.57%
GARDEN SUPPLY STORES	1,939	$44,743,896	$1,381,552	.35%
MOBILE HOME DEALERS	282	$1,428,274	$42,852	.01%
* GROUP TOTALS *	11,851	$852,565,249	$25,613,310	6.52%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	1,389	$852,620,554	$25,581,448	6.51%
VARIETY STORES	1,583	$358,733,274	$10,761,646	2.74%
MISCELLANEOUS GENERAL MERCHANDISE STORES	2,268	$167,147,948	$5,014,245	1.28%
* GROUP TOTALS *	5,240	$1,378,501,776	$41,357,339	10.53%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	6,939	$610,902,798	$18,326,903	4.67%
MEAT AND FISH MARKETS	257	$391,492	$11,750	.00%
FRUIT AND VEGETABLE MARKETS	114	$922,078	$27,664	.01%
CONFECTIONERY STORES	328	$5,164,000	$154,780	.04%
DAIRY PRODUCT STORES	380	$5,899,468	$176,842	.05%
BAKERIES	548	$5,267,654	$157,995	.04%
MISCELLANEOUS FOOD STORES	761	$4,583,145	$137,423	.03%
* GROUP TOTALS *	9,327	$633,130,635	$18,993,357	4.84%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	4,206	$195,406,440	$5,862,117	1.49%
AUTOMOTIVE PARTS	4,828	$208,052,148	$6,241,159	1.59%
GAS STATIONS	14,820	$448,490,774	$13,455,102	3.43%
RECREATIONAL VEHICLES	2,642	$50,624,225	$1,518,545	.39%
* GROUP TOTALS *	26,496	$902,573,587	$27,076,923	6.89%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	1,153	$76,150,158	$2,284,348	.58%
WOMEN'S APPAREL STORES	3,233	$141,334,003	$4,231,077	1.08%
FAMILY AND CHILDREN'S APPAREL STORES	1,785	$79,431,184	$2,381,518	.61%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	2,087	$90,535,148	$2,715,455	.69%
OTHER APPAREL STORES	1,100	$21,590,515	$647,580	.16%
* GROUP TOTALS *	9,358	$409,041,008	$12,259,978	3.12%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	3,073	$195,502,143	$5,863,366	1.49%
HOME FURNISHING STORES	2,703	$71,486,038	$2,143,959	.55%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,996	$208,266,182	$6,246,590	1.59%
* GROUP TOTALS *	12,772	$475,254,363	$14,253,915	3.63%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	16,941	$848,686,105	$25,445,315	6.48%
DRINKING PLACES	9,182	$208,796,174	$6,259,168	1.59%
* GROUP TOTALS *	26,123	$1,057,482,279	$31,704,483	8.07%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	2,928	$177,588,260	$5,326,456	1.36%
LIQUOR STORES	861	$88,002,512	$2,640,072	.67%
USED MERCHANDISE STORES	7,351	$39,055,545	$1,171,562	.30%
SPORTING GOODS STORES	5,659	$77,100,294	$2,312,517	.59%
BOOKS AND STATIONERY STORES	1,925	$49,964,713	$1,498,836	.38%
JEWELRY STORES	2,750	$111,280,610	$3,338,071	.85%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	6,187	$23,372,217	$700,908	.18%
GIFT AND NOVELTY SHOPS	3,062	$47,069,496	$1,411,867	.36%
MAIL ORDER STORES	970	$34,152,369	$1,024,583	.26%
VENDING MACHINES	1,252	$44,806,243	$1,343,964	.34%
DIRECT SELLING	7,152	$47,234,618	$1,416,902	.36%
FUEL AND ICE DEALERS	1,945	$96,702,589	$2,900,951	.74%
FLORISTS	2,648	$41,442,610	$1,243,097	.32%
OTHER SPECIALTY SHOPS	14,181	$166,341,170	$4,987,989	1.27%
* GROUP TOTALS *	58,871	$1,044,113,246	$31,317,775	7.97%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	3,776	$40,242,239	$1,207,234	.31%
HOTELS AND OTHER LODGING PLACES	3,447	$173,199,024	$5,195,431	1.32%
LAUNDRY AND CLEANING	4,276	$65,796,612	$1,973,196	.50%
PHOTOGRAPHIC STUDIOS	2,665	$22,594,985	$677,687	.17%
BEAUTY SHOPS	16,991	$77,769,694	$2,332,775	.59%
BARBER SHOPS	4,649	$19,721,378	$591,324	.15%
SHOE REPAIR SHOPS	722	$4,526,341	$135,784	.03%
FUNERAL HOMES	1,845	$34,105,739	$1,023,168	.26%
OTHER PERSONAL SERVICES	1,722	$10,557,823	$316,718	.08%
BUILDING MAINTENANCE	562	$5,727,068	$171,826	.04%
EMPLOYMENT AGENCIES	310	$6,973,428	$209,208	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	5,630	$134,684,694	$4,040,346	1.03%
AUTOMOBILE RENTAL AND STORAGE	541	$13,728,854	$411,785	.10%
AUTOMOBILE REPAIR AND SERVICES	16,086	$207,621,567	$6,227,701	1.59%
ELECTRICAL REPAIR	4,697	$55,717,095	$1,671,168	.43%
WATCH, JEWELRY REPAIR	263	$1,002,399	$30,077	.01%
FURNITURE REPAIR	3,650	$8,872,030	$266,115	.07%
MISCELLANEOUS REPAIR	11,971	$136,325,020	$4,089,446	1.04%
MOTION PICTURE THEATRES	973	$35,697,694	$1,070,845	.27%
AMUSEMENT PARKS AND SERVICES	7,974	$155,174,494	$4,652,658	1.18%
EDUCATION INSTITUTIONS	1,596	$23,645,668	$709,367	.18%
OTHER SERVICES	4,476	$92,687,803	$2,780,280	.71%
* GROUP TOTALS *	98,822	$1,326,371,649	$39,784,139	10.13%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	1,421	$51,173,617	$1,535,207	.39%
FURNITURE AND HOME FURNISHINGS	137	$4,868,150	$146,048	.04%
CONSTRUCTION MATERIALS	6,915	$412,149,285	$12,360,839	3.15%
FARM AND CONSTRUCTION MACHINERY	12,247	$1,153,943,806	$34,616,556	8.81%
MISCELLANEOUS DURABLE GOODS	1,488	$51,950,784	$1,558,529	.40%
APPAREL, PIECE GOODS	251	$15,548,330	$466,435	.12%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	1,327	$44,696,331	$1,340,865	.34%
MISCELLANEOUS NONDURABLE GOODS	11,746	$349,005,820	$10,469,524	2.67%
* GROUP TOTALS *	35,532	$2,083,336,123	$62,494,003	15.91%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	2,656	$29,421,316	$882,647	.22%
MINING	485	$27,936,566	$838,098	.21%
GENERAL CONTRACTORS	5,704	$80,943,934	$2,428,278	.62%
PLUMBING AND HEATING CONTRACTORS	6,436	$129,827,183	$3,894,216	.99%
PAINTING CONTRACTORS	3,354	$19,049,321	$571,415	.15%
ELECTRICAL CONTRACTORS	5,058	$82,425,375	$2,472,727	.63%
CARPENTRY CONTRACTORS	4,239	$28,056,580	$841,716	.21%
OTHER SPECIAL TRADE CONTRACTORS	4,965	$82,179,693	$2,465,225	.63%
FOOD MANUFACTURERS	495	$9,826,416	$294,800	.08%
APPAREL AND TEXTILE MANUFACTURERS	160	$5,392,596	$161,737	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	641	$23,638,151	$709,105	.18%
PUBLISHERS OF BOOKS AND NEWSPAPERS	997	$11,112,859	$333,232	.08%
COMMERCIAL PRINTERS	2,308	$74,471,387	$2,234,006	.57%
NONMETALLIC PRODUCT MANUFACTURERS	911	$59,121,623	$1,773,660	.45%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,662	$189,689,481	$5,690,653	1.45%
MISCELLANEOUS MANUFACTURERS	642	$12,741,561	$382,253	.10%
TEMPORARY RETAILERS	3,243	$21,877,810	$658,922	.17%
* GROUP TOTALS *	44,956	$887,711,852	$26,632,690	6.78%
* LATE FILERS *	27,844	$227,854,092	$6,834,194	1.74%
** GRAND TOTAL **	376,338	$13,092,629,737	$392,761,869	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
YEAR ENDING MARCH 31, 1981

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	2,064	$ 183,132.36	Johnson	13,281	$ 1,245,652.99
Adams	1,240	99,596.87	Jones	4,153	347,207.87
Allamakee	2,859	242,264.32	Keokuk	2,627	237,182.31
Appanoose	3,217	211,436.54	Kossuth	4,534	421,027.34
Audubon	1,617	152,174.10	Lee	8,909	724,814.37
Benton	5,026	429,743.32	Linn	34,799	2,779,825.78
Black Hawk	30,288	2,341,658.67	Louisa	2,932	231,478.84
Boone	5,556	441,711.01	Lucas	2,421	167,645.71
Bremer	4,927	401,774.62	Lyon	2,235	198,605.52
Buchanan	4,871	383,417.48	Madison	2,958	218,454.89
Buena Vista	4,223	390,672.80	Mahaska	4,528	342,184.52
Butler	3,675	293,490.88	Marion	6,653	460,573.94
Calhoun	2,715	243,083.37	Marshall	9,269	724,726.70
Carroll	4,177	399,935.70	Mills	2,644	224,691.95
Cass	4,063	350,768.34	Mitchell	2,330	194,056.08
Cedar	3,975	373,506.75	Monona	2,317	197,869.80
Cerro Gordo	10,088	850,328.06	Monroe	1,919	132,259.05
Cherokee	3,511	270,943.89	Montgomery	3,258	237,717.70
Chickasaw	3,142	246,575.92	Muscatine	10,226	791,932.54
Clarke	1,967	146,219.06	O'Brien	3,267	324,677.15
Clay	4,038	347,662.27	Osceola	1,595	139,594.22
Clayton	4,003	323,395.71	Page	3,622	262,223.75
Clinton	12,195	1,031,583.38	Palo Alto	2,425	231,359.62
Crawford	3,746	334,065.04	Plymouth	4,631	424,926.51
Dallas	6,555	501,270.72	Pocahontas	2,296	215,933.46
Davis	1,832	135,828.24	Polk	68,470	5,880,700.23
Decatur	2,056	155,801.40	Pottawattamie	18,409	1,476,470.49
Delaware	3,736	330,452.26	Poweshiek	3,954	333,964.49
Des Moines	9,564	733,975.17	Ringgold	1,274	100,344.75
Dickinson	3,331	269,508.09	Sac	2,727	241,736.22
Dubuque	16,539	1,428,074.61	Scott	32,645	2,982,772.27
Emmet	2,866	257,395.65	Shelby	2,881	283,468.90
Fayette	5,134	439,975.50	Sioux	5,417	529,269.18
Floyd	3,859	293,376.90	Story	12,416	1,097,817.39
Franklin	2,689	239,630.69	Tama	3,926	333,579.66
Fremont	1,977	189,502.58	Taylor	1,645	135,176.30
Greene	2,754	232,548.08	Union	3,020	215,174.54
Grundy	3,158	301,651.62	Van Buren	1,779	119,497.52
Guthrie	2,492	193,463.21	Wapello	9,838	636,894.38
Hamilton	3,819	343,244.03	Warren	7,574	545,888.18
Hancock	2,520	214,079.17	Washington	4,169	348,345.58
Hardin	4,654	394,625.65	Wayne	1,627	131,262.69
Harrison	3,416	290,564.48	Webster	9,435	751,259.96
Henry	4,154	333,726.09	Winnebago	2,406	211,688.65
Howard	2,025	192,678.42	Winneshiek	3,986	323,817.27
Humboldt	2,550	217,219.28	Woodbury	19,600	1,613,962.02
Ida	1,647	148,641.73	Worth	1,649	144,561.74
Iowa	3,178	309,075.57	Wright	3,303	305,300.51
Jackson	4,782	332,625.34	Motor Vehicle	32	12,963.12
Jasper	8,137	590,466.46			
Jefferson	3,435	258,118.83	GRAND TOTAL	602,053	$50,049,198.88

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	69	$2,937,809	$88,134	.18%
ELECTRIC AND GAS UTILITIES	90	$82,270,991	$2,468,111	5.17%
WATER AND SANITATION UTILITIES	8	$1,025,284	$30,761	.06%
TRANSPORTATION COMPANIES	198	$59,919,251	$1,797,579	3.77%
* GROUP TOTALS *	365	$146,153,335	$4,384,585	9.19%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	509	$21,428,008	$642,850	1.35%
PAINT AND GLASS STORES	44	$460,471	$13,817	.03%
HARDWARE STORES	92	$3,337,839	$100,134	.21%
GARDEN SUPPLY STORES	52	$866,312	$25,987	.05%
MOBILE HOME DEALERS	17	$0	$0	.00%
* GROUP TOTALS *	714	$26,092,630	$782,788	1.64%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	27	$28,239,901	$847,199	1.78%
VARIETY STORES	21	$2,741,492	$82,245	.17%
MISCELLANEOUS GENERAL MERCHANDISE STORES	28	$319,019	$9,572	.02%
* GROUP TOTALS *	76	$31,300,412	$939,016	1.97%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	32	$894,360	$26,834	.06%
MEAT AND FISH MARKETS	7	$0	$0	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	4	$66,525	$1,996	.00%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	32	$228,382	$6,853	.01%
* GROUP TOTALS *	75	$1,189,267	$35,683	.07%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	46	$1,262,173	$37,863	.08%
AUTOMOTIVE PARTS	238	$6,251,603	$187,547	.39%
GAS STATIONS	180	$7,256,492	$217,679	.46%
RECREATIONAL VEHICLES	52	$520,038	$15,601	.03%
* GROUP TOTALS *	516	$15,290,306	$458,690	.96%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	15	$13,425	$403	.00%
WOMEN'S APPAREL STORES	40	$398,592	$11,958	.03%
FAMILY AND CHILDREN'S APPAREL STORES	18	$1,063,599	$31,908	.07%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	62	$3,636,172	$109,086	.23%
OTHER APPAREL STORES	40	$109,587	$3,289	.01%
* GROUP TOTALS *	175	$5,221,375	$156,644	.33%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	276	$4,423,715	$132,692	.28%
HOME FURNISHING STORES	219	$16,560,325	$496,810	1.04%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	403	$13,754,159	$412,608	.86%
* GROUP TOTALS *	898	$34,738,199	$1,042,110	2.18%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	64	$1,474,737	$44,239	.09%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	64	$1,474,737	$44,239	.09%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	4	$392,925	$11,788	.02%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	47	$997,470	$29,926	.06%
SPORTING GOODS STORES	35	$255,544	$7,667	.02%
BOOKS AND STATIONERY STORES	115	$1,766,401	$52,994	.11%
JEWELRY STORES	57	$1,779,699	$53,390	.11%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	33	$1,100,532	$33,016	.07%
GIFT AND NOVELTY SHOPS	29	$2,254,012	$67,620	.14%
MAIL ORDER STORES	85	$22,024,980	$660,751	1.38%
VENDING MACHINES	105	$2,542,306	$76,268	.16%
DIRECT SELLING	487	$18,660,357	$559,802	1.17%
FUEL AND ICE DEALERS	116	$2,281,946	$68,457	.14%
FLORISTS	11	$7,896	$237	.00%
OTHER SPECIALTY SHOPS	523	$47,034,566	$1,411,020	2.96%
* GROUP TOTALS *	1,647	$101,098,634	$3,032,936	6.36%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	226	$5,095,511	$152,857	.32%
HOTELS AND OTHER LODGING PLACES	15	$156,795	$4,702	.01%
LAUNDRY AND CLEANING	145	$4,102,949	$123,082	.26%
PHOTOGRAPHIC STUDIOS	50	$741,957	$22,258	.05%
BEAUTY SHOPS	8	$58,101	$1,744	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	1	$1,554	$47	.00%
OTHER PERSONAL SERVICES	67	$2,878,955	$86,368	.18%
BUILDING MAINTENANCE	73	$4,812,332	$144,370	.30%
EMPLOYMENT AGENCIES	14	$113,888	$3,417	.01%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	2,130	$72,490,286	$2,174,698	4.56%
AUTOMOBILE RENTAL AND STORAGE	107	$570,819	$17,130	.04%
AUTOMOBILE REPAIR AND SERVICES	71	$1,732,559	$51,974	.11%
ELECTRICAL REPAIR	152	$2,797,342	$83,923	.18%
WATCH, JEWELRY REPAIR	4	$0	$0	.00%
FURNITURE REPAIR	3	$31,242	$938	.00%
MISCELLANEOUS REPAIR	265	$7,517,444	$225,529	.47%
MOTION PICTURE THEATRES	36	$908,790	$27,262	.06%
AMUSEMENT PARKS AND SERVICES	66	$505,895	$15,131	.03%
EDUCATION INSTITUTIONS	15	$71,645	$2,150	.00%
OTHER SERVICES	143	$4,073,971	$122,221	.26%
* GROUP TOTALS *	3,591	$108,662,035	$3,259,801	6.83%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	189	$3,628,041	$108,840	.23%
FURNITURE AND HOME FURNISHINGS	129	$766,052	$22,979	.05%
CONSTRUCTION MATERIALS	1,865	$79,134,936	$2,374,001	4.98%
FARM AND CONSTRUCTION MACHINERY	4,532	$230,528,361	$6,915,883	14.49%
MISCELLANEOUS DURABLE GOODS	397	$25,220,979	$756,630	1.59%
APPAREL, PIECE GOODS	78	$2,804,151	$84,125	.18%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	222	$5,424,387	$162,734	.34%
MISCELLANEOUS NONDURABLE GOODS	1,399	$55,224,872	$1,656,751	3.47%
* GROUP TOTALS *	8,811	$402,731,779	$12,081,943	25.32%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	89	$722,810	$21,685	.05%
MINING	41	$3,007,312	$90,218	.19%
GENERAL CONTRACTORS	926	$38,273,531	$1,148,215	2.41%
PLUMBING AND HEATING CONTRACTORS	266	$12,799,225	$383,980	.80%
PAINTING CONTRACTORS	56	$254,522	$7,633	.02%
ELECTRICAL CONTRACTORS	213	$9,912,047	$297,364	.62%
CARPENTRY CONTRACTORS	95	$762,732	$22,882	.05%
OTHER SPECIAL TRADE CONTRACTORS	883	$32,033,624	$961,016	2.01%
FOOD MANUFACTURERS	261	$13,595,690	$407,862	.85%
APPAREL AND TEXTILE MANUFACTURERS	164	$6,788,972	$203,668	.43%
FURNITURE, WOOD AND PAPER MANUFACTURERS	602	$29,752,864	$892,598	1.87%
PUBLISHERS OF BOOKS AND NEWSPAPERS	117	$6,409,359	$192,286	.40%
COMMERCIAL PRINTERS	261	$23,333,904	$700,013	1.47%
NONMETALLIC PRODUCT MANUFACTURERS	1,273	$71,221,715	$2,136,621	4.48%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,704	$378,280,666	$11,348,446	23.78%
MISCELLANEOUS MANUFACTURERS	763	$61,822,345	$1,854,675	3.89%
TEMPORARY RETAILERS	262	$10,997,299	$328,759	.69%
* GROUP TOTALS *	9,976	$699,968,617	$20,997,921	44.00%
* LATE FILERS *	1,058	$16,726,190	$501,081	1.05%
** GRAND TOTAL **	27,966	$1,590,647,516	$47,717,437	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1981

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	2,795	$2,532,923
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	3,999	$11,295,833
UTILITIES, COMMUNICATION, AND TRANSPORTATION	1,972	$2,504,731
VENDORS (WHOLESALE AND RETAIL)	3,694	$1,371,549
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	4,185	$756,245
SERVICES (OTHER THAN PROFESSIONAL)	1,953	$425,694
MISCELLANEOUS	555	$327,599
** GRAND TOTAL **	19,153	$19,214,574

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1981

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	67	$8,314	JONES	125	$58,694
ADAMS	28	$5,079	KEOKUK	59	$2,431
ALLAMAKEE	148	$5,823	KOSSUTH	116	$22,786
APPANOOSE	73	$743,622	LEE	338	$763,229
AUDUBON	36	$5,974	LINN	1,142	$1,636,059
BENTON	107	$16,241	LOUISA	67	$1,387,444
BLACK HAWK	875	$3,576,332	LUCAS	42	$28,378
BOONE	125	$18,089	LYON	114	$16,019
BREMER	145	$29,693	MADISON	49	$1,835
BUCHANAN	106	$8,127	MAHASKA	134	$46,224
BUENA VISTA	161	$76,538	MARION	141	$118,512
BUTLER	118	$2,283	MARSHALL	314	$269,351
CALHOUN	70	$22,087	MILLS	48	$14,290
CARROLL	190	$73,136	MITCHELL	121	$10,601
CASS	139	$66,642	MONONA	91	$4,893
CEDAR	105	$8,772	MONROE	68	$29,413
CERRO GORDO	465	$152,562	MONTGOMERY	105	$60,356
CHEROKEE	68	$9,039	MUSCATINE	273	$689,040
CHICKASAW	98	$118,217	OBRIEN	164	$23,831
CLARKE	38	$1,695	OSCEOLA	72	$9,183
CLAY	182	$57,086	PAGE	183	$18,668
CLAYTON	133	$21,811	PALO ALTO	73	$15,470
CLINTON	327	$585,491	PLYMOUTH	129	$43,196
CRAWFORD	124	$89,399	POCAHONTAS	90	$60,767
DALLAS	157	$71,793	POLK	2,372	$2,346,855
DAVIS	76	$12,782	POTTAWATTAMIE	461	$93,248
DECATUR	22	$2,910	POWESHIEK	164	$71,758
DELAWARE	93	$5,800	RINGGOLD	32	$309
DES MOINES	340	$199,598	SAC	125	$38,335
DICKINSON	107	$7,939	SCOTT	976	$1,353,103
DUBUQUE	702	$1,440,809	SHELBY	137	$20,601
EMMET	127	$43,357	SIOUX	238	$98,632
FAYETTE	129	$17,822	STORY	368	$158,290
FLOYD	134	$59,603	TAMA	100	$21,877
FRANKLIN	100	$32,684	TAYLOR	44	$10,063
FREMONT	71	$5,817	UNION	65	$42,130
GREENE	89	$4,910	VAN BUREN	27	$2,077
GRUNDY	106	$18,790	WAPELLO	265	$213,536
GUTHRIE	74	$6,645	WARREN	98	$23,682
HAMILTON	154	$83,209	WASHINGTON	163	$16,808
HANCOCK	90	$14,713	WAYNE	64	$6,807
HARDIN	247	$58,314	WEBSTER	275	$142,112
HARRISON	80	$26,218	WINNEBAGO	126	$35,119
HENRY	138	$39,621	WINNESHIEK	138	$33,562
HOWARD	76	$6,731	WOODBURY	609	$420,565
HUMBOLDT	84	$29,899	WORTH	47	$1,327
IDA	62	$6,465	WRIGHT	126	$30,587
IOWA	69	$133,720			
JACKSON	120	$20,271	OUT OF STATE	0	$0
JASPER	188	$254,976			
JEFFERSON	96	$26,847			
JOHNSON	416	$368,176	GRAND TOTAL	19,153	$19,214,574

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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending June 30, 1981

Compiled by
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page ii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages iv - xi with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1981

Retail Sales tax due the Department of Revenue during the second quarter of 1981 amounted to $97,409,019, an increase of 7.94 percent from the same quarter in 1980. See Figure A on page VI for a graphic comparison of retail sales tax due for the quarters ending June 30, 1977 through 1981. The number of businesses filing returns increased from 92,074 to 92,254 or 0.20 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Retail Sales Tax by Business Group

During the second quarter of 1981, the Apparel Group showed the largest increase in collections with a 14.20 percent increase. The General Merchandise Group followed with an increase of 12.90 percent. Growth in the number of businesses showed an increase of 0.20 percent as compared with an increase of 1.92 percent during the same period in 1980. Six business groups reported an increase in the number of filers. The Apparel and General Merchandise Groups showed the largest increase with 3.98 percent and 3.86 percent respectively, while Motor Vehicles (-3.80 percent) and Home Furnishing (-1.82 percent) Groups showed the largest decrease.

Business Group	# Bus. June 80	# Bus. June 81	% Change # Bus.	Tax June 80	Tax June 81	% Change Tax
Nonresidents	56	17	-69.64%	$ 140,658	$ 43,568	-69.03%
Utilities	2,233	2,224	- 0.40	11,378,093	12,104,062	6.38
Building Materials	2,992	3,000	0.27	6,495,728	6,904,044	6.29
General Merchandise	1,296	1,346	3.86	9,324,655	10,527,278	12.90
Food Dealers	2,363	2,346	- 0.72	4,655,480	4,899,761	5.25
Motor Vehicle	6,708	6,453	- 3.80	6,455,626	6,192,531	- 4.08
Apparel	2,309	2,401	3.98	2,633,563	3,007,414	14.20
Home Furnishings	3,186	3,128	- 1.82	3,196,071	3,597,135	12.55
Eating and Drinking	6,580	6,778	3.01	7,936,768	8,764,322	10.43
Specialty Retail	14,489	14,731	1.67	7,062,078	7,570,357	7.20
Services	24,610	24,611	.004	9,564,937	10,764,294	12.54
Wholesale Goods	8,764	8,909	1.65	13,657,518	15,312,901	12.12
Miscellaneous	11,129	10,899	- 2.07	6,434,043	6,494,120	0.93
Late Filers	5,359	5,411	.97	1,307,891	1,227,232	- 6.17
TOTALS	92,074	92,254	.20%	$ 90,243,109	$ 97,409,019	7.94%

Review of Population Group

During the second quarter of 1981, $35.8 million or 36.79 percent of sales taxes was collected in those cities with population of over 50,000 which contain only 24.40 percent of the population according to the 1970 census. Other population groups are shown in the following table. As it has been in past reports, the more urbanized areas have a larger percentage of retail sales than do the smaller cities and rural areas. On page IX of this report, a more detailed table of sales tax collections by population area is presented.

Population Group	Sales Tax Collection	Population*
Above 50,000	36.79%	24.40%
10,000 - 50,000	20.61%	16.70%
2,500 - 10,000	21.04%	15.00%
Under 2,500	15.78%	17.00%
Rural Area & Others	5.78%	26.90%
	100.00%	100.00%

*1970 Census

Size of Gross Receipts

Businesses which had $1 million in quarterly gross sales collected 38.72 percent of sales tax in the second quarter of 1981 while comprising only 1.47 percent of the filers. A more detailed table on Gross Sales is shown on page XI of the report. In the quarter ending June 31, 1981 the percentage of businesses and sales tax collections of the five groups listed were as follows:

Quarterly Gross Sales	Sales Tax Collection	Business
$1,000,000 + Over	38.72%	1.47%
$ 500,000 to $1,000,000	10.45%	1.67%
$ 100,000 to $ 500,000	26.34%	9.32%
$ 10,000 to $ 100,000	21.67%	31.53%
$ 0 to $ 10,000	2.82%	56.01%
	100.00%	100.00%

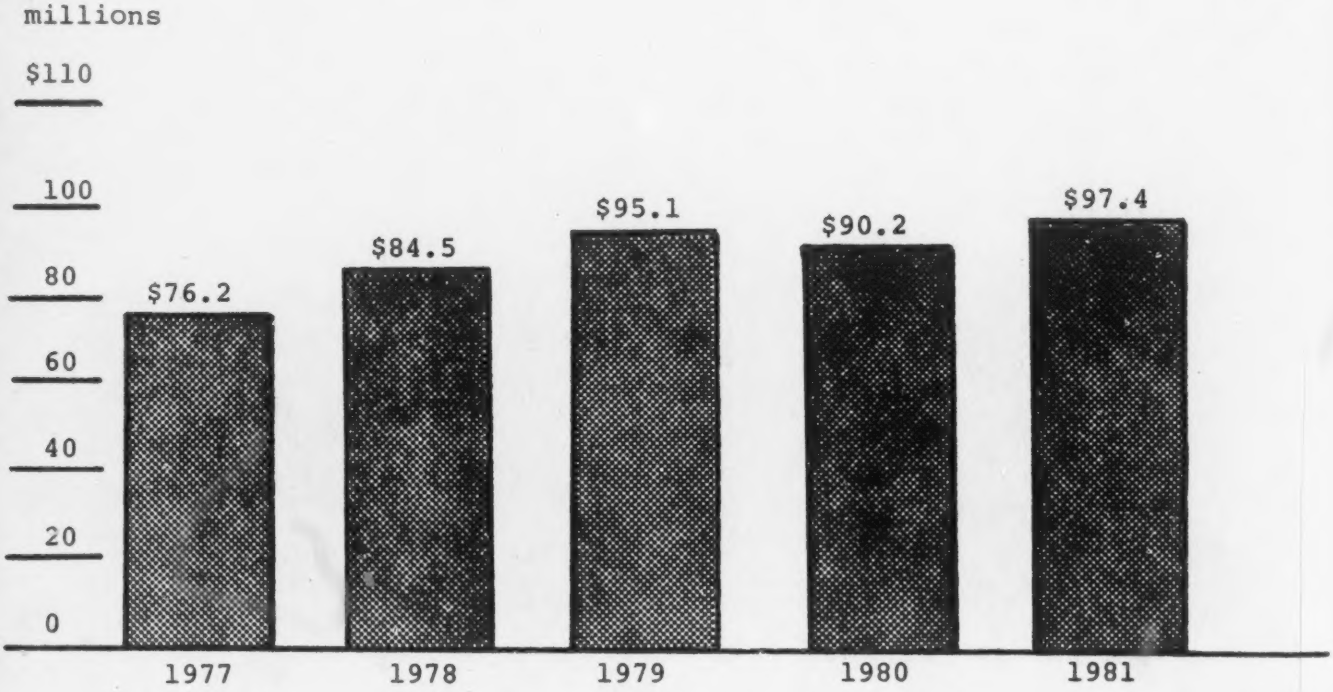
Size of Computed Tax

Of major significance is that, while 30.34% of the returns reported less than $25.00 in tax due in a quarter, the tax liabilities represented only 0.12 percent of the tax. At the other end of the spectrum are the businesses that collected $100,000 or more in sales tax in the quarter. While these returns reported

25.49 percent of the sales tax due, they represented only 0.07% of the business. Below is a table which shows percentages of five groups of businesses and sales tax by amount of tax due. The table on page X goes into further detail of taxes due in the quarter ending June 30, 1981.

Quarterly Tax Due	% of Sales Tax Collection	% Business
$100,000 + Over	25.49%	.07%
$ 10,000 to $100,000	23.78%	1.32%
$ 1,000 to $ 10,000	37.25%	15.73%
$ 25 to $ 1,000	13.36%	52.54%
$ 0 to $ 25	.12%	30.34%
	100.00%	100.00%

Figure A
RETAIL SALES TAX DUE
FOR QUARTER ENDING JUNE 30



NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING JUNE 30, 1981

Counties	Returns	Taxable Sales	Computed Tax
Adair	370	$ 9,589,242	$ 287,614
Adams	201	4,230,154	126,873
Allamakee	584	13,764,750	412,861
Appanoose	550	14,013,073	420,340
Audubon	343	6,647,601	199,373
Benton	761	18,102,503	543,012
Black Hawk	3,328	171,041,643	5,129,443
Boone	789	19,218,826	576,503
Bremer	826	23,148,966	694,266
Buchanan	700	15,996,974	479,816
Buena Vista	816	24,956,232	748,534
Butler	659	12,331,814	369,886
Calhoun	524	11,106,063	333,165
Carroll	830	27,722,424	831,630
Cass	715	18,733,716	562,004
Cedar	697	14,482,216	434,385
Cerro Gordo	1,519	63,453,379	1,903,370
Cherokee	610	15,258,829	457,711
Chickasaw	545	13,521,493	405,573
Clarke	308	9,176,658	275,306
Clay	789	28,715,204	861,074
Clayton	779	16,964,547	508,922
Clinton	1,588	57,374,554	1,721,056
Crawford	665	16,318,149	489,538
Dallas	987	24,026,211	720,752
Davis	314	6,812,943	204,381
Decatur	311	5,607,238	168,206
Delaware	540	15,367,758	461,016
Des Moines	1,200	53,466,932	1,603,939
Dickinson	724	18,381,998	551,439
Dubuque	2,226	103,613,980	3,107,860
Emmet	463	14,075,525	422,262
Fayette	845	25,046,258	751,243
Floyd	667	19,087,828	572,626
Franklin	474	12,528,169	375,738
Fremont	330	6,500,208	194,952
Greene	456	10,388,171	311,634
Grundy	487	11,585,492	347,524
Guthrie	460	8,453,234	253,545
Hamilton	679	16,931,171	507,831
Hancock	475	11,991,703	359,700
Hardin	888	26,134,331	783,963
Harrison	540	11,226,943	336,806
Henry	651	18,817,257	564,530
Howard	420	9,954,359	298,591
Humboldt	455	13,433,531	403,013
Ida	340	7,858,521	235,758
Iowa	566	17,338,412	520,078
Jackson	750	16,971,031	509,018
Jasper	1,080	33,235,607	997,036

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	550	$ 14,766,595	$ 442,808
Johnson	1,779	86,488,133	2,594,017
Jones	740	17,889,853	536,646
Keokuk	561	9,073,911	272,195
Kossuth	840	26,734,020	801,934
Lee	1,208	46,230,149	1,386,274
Linn	4,255	238,145,813	7,143,755
Louisa	348	7,364,589	220,933
Lucas	374	8,492,269	254,757
Lyon	453	8,387,754	251,620
Madison	402	7,948,666	238,466
Mahaska	793	23,644,557	709,324
Marion	862	24,704,933	741,129
Marshall	1,170	45,680,952	1,370,217
Mills	367	7,760,549	232,789
Mitchell	452	9,922,973	297,686
Monona	470	10,412,103	312,335
Monroe	305	6,801,993	204,056
Montgomery	492	13,903,208	416,961
Muscatine	1,068	44,696,717	1,340,771
O'Brien	700	16,539,428	496,132
Osceola	323	6,285,899	188,569
Page	690	19,227,523	576,815
Palo Alto	434	9,796,658	293,877
Plymouth	753	19,105,025	573,112
Pocahontas	489	9,711,535	291,262
Polk	7,828	515,374,609	15,459,957
Pottawattamie	1,859	73,634,470	2,208,684
Poweshiek	657	19,850,739	595,243
Ringgold	246	4,224,365	126,801
Sac	561	11,521,234	345,567
Scott	3,519	215,544,964	6,465,240
Shelby	571	13,436,063	403,016
Sioux	1,113	27,130,110	813,803
Story	1,739	68,562,135	2,056,678
Tama	682	16,739,752	502,093
Taylor	354	4,998,471	149,915
Union	480	13,601,170	408,033
Van Buren	360	4,097,382	122,843
Wapello	1,075	38,946,458	1,167,957
Warren	798	17,453,607	523,572
Washington	797	21,353,337	640,360
Wayne	367	5,544,597	166,284
Webster	1,397	60,640,794	1,819,038
Winnebago	512	11,186,925	335,526
Winneshiek	680	18,718,017	561,445
Woodbury	2,567	132,046,640	3,961,389
Worth	310	5,654,877	169,647
Wright	652	20,367,249	610,992
Nonresidents	17	1,452,252	43,568
Late Filers	5,411	40,924,686	1,227,232
TOTAL	92,254	$3,247,424,529	$ 97,409,019

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING JUNE, 1981

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$35,833,676	36.79%
25,000 TO 50,000	$12,558,450	12.89%
10,000 TO 25,000	$7,515,909	7.72%
5,000 TO 10,000	$12,211,811	12.54%
2,500 TO 5,000	$8,277,340	8.50%
1,000 TO 2,500	$8,252,378	8.47%
500 TO 1,000	$4,551,959	4.67%
TOWNS UNDER 500	$2,575,641	2.64%
NON-PERMIT	$98,394	.10%
RURAL	$5,489,893	5.64%
OTHERS	$43,568	.04%
TOTALS	$97,409,019	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION PAGE X
BY COMPUTED TAX DUE
QUARTER ENDING JUNE, 1981

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	26,067	30.34%	$117,336	.12%
25.00 - 49.99	6,795	7.91%	$245,581	.25%
50.00 - 99.99	7,909	9.21%	$569,653	.58%
100.00 - 149.99	4,809	5.60%	$591,352	.61%
150.00 - 199.99	3,394	3.95%	$589,451	.61%
200.00 - 249.99	2,944	3.43%	$658,425	.68%
250.00 - 499.99	9,686	11.27%	$3,514,702	3.61%
500.00 - 999.99	9,593	11.17%	$6,836,319	7.02%
1,000.00 - 1,499.99	4,484	5.22%	$5,490,510	5.64%
1,500.00 - 1,999.99	2,566	2.99%	$4,437,196	4.56%
2,000.00 - 2,499.99	1,554	1.81%	$3,475,102	3.57%
2,500.00 - 2,999.99	1,056	1.23%	$2,888,106	2.96%
3,000.00 - 3,999.99	1,352	1.57%	$4,663,770	4.79%
4,000.00 - 4,999.99	817	.95%	$3,662,280	3.76%
5,000.00 - 9,999.99	1,693	1.97%	$11,669,516	11.98%
10,000.00 - 24,999.99	913	1.06%	$13,268,766	13.62%
25,000.00 - 49,999.99	166	.19%	$5,562,958	5.71%
50,000.00 - 99,999.99	63	.07%	$4,336,336	4.45%
100,000.00 & OVER	59	.07%	$24,831,660	25.49%
TOTALS	85,920	100.00%*	$97,409,019	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING JUNE, 1981

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	19,975	23.25%	$1,932,416	.02%	$109,287	.11%
500 - 999	4,713	5.49%	$3,443,391	.04%	$100,026	.10%
1,000 - 1,999	6,368	7.41%	$9,291,135	.11%	$262,878	.27%
2,000 - 2,999	4,131	4.81%	$10,195,520	.12%	$279,788	.29%
3,000 - 3,999	2,917	3.40%	$10,122,782	.12%	$270,671	.28%
4,000 - 4,999	2,368	2.76%	$10,584,166	.13%	$281,496	.29%
5,000 - 9,999	7,646	8.90%	$55,817,826	.67%	$1,437,024	1.48%
10,000 - 24,999	12,040	14.01%	$199,108,576	2.40%	$4,923,710	5.05%
25,000 - 49,999	8,406	9.78%	$300,310,429	3.62%	$6,806,691	6.99%
50,000 - 99,999	6,656	7.75%	$469,423,509	5.66%	$9,378,902	9.63%
100,000 - 249,999	5,573	6.49%	$879,845,279	10.61%	$14,197,347	14.57%
250,000 - 499,999	2,433	2.83%	$852,901,628	10.28%	$11,465,931	11.77%
500,000 - 999,999	1,435	1.67%	$990,317,516	11.94%	$10,180,954	10.45%
1,000,000 & OVER	1,259	1.47%	$4,500,986,155	54.27%	$37,714,314	38.72%
TOTALS	85,920	100.00%*	$8,294,280,328	100.00%*	$97,409,019	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

* TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page xiii, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages xiii - xiv present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1981

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	95	1.34%	$ 1,306,554	9.22%
Building Materials	182	2.57	188,480	1.33
General Merchandise	17	.24	258,325	1.82
Food Dealers	19	.27	17,452	0.12
Motor Vehicle	134	1.89	116,371	0.82
Apparel	48	.68	34,464	0.24
Home Furnishings	232	3.27	267,357	1.89
Eating and Drinking	21	.30	17,441	0.12
Specialty Retail	448	6.32	890,660	6.30
Services	934	13.17	959,690	6.77
Wholesale Goods	2,249	31.73	3,075,379	21.70
Miscellaneous	2,535	35.77	6,910,187	48.76
Late Filers	174	2.45	128,408	0.91
TOTAL	7,088	100.00%	$14,170,768	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1980 and 1981

Use Tax	June 1980	June 1981	% Change
Retailers			
Number of Returns	6,912	7,088	2.55%
Computed Tax	$11,721,440	$14,170,768	20.90%
Motor Vehicle*			
Number of Returns	154,160	174,231	13.02%
Computed Tax	$11,376,741	$14,012,647	23.17%
Consumers			
Number of Returns	4,745	4,682	-1.33%
Computed Tax	$ 4,717,045	$ 5,061,149	7.30%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING JUNE, 1981

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	2,779	39.21%	$5,508	.04%
25.00 -	49.99	409	5.77%	$14,861	.10%
50.00 -	99.99	494	6.97%	$35,114	.25%
100.00 -	149.99	306	4.32%	$37,615	.27%
150.00 -	199.99	239	3.37%	$41,490	.29%
200.00 -	249.99	202	2.85%	$45,076	.32%
250.00 -	499.99	614	8.66%	$219,019	1.55%
500.00 -	999.99	599	8.45%	$426,415	3.01%
1,000.00 -	1,499.99	347	4.90%	$425,055	3.00%
1,500.00 -	1,999.99	214	3.02%	$372,902	2.63%
2,000.00 -	2,499.99	127	1.79%	$283,320	2.00%
2,500.00 -	2,999.99	105	1.48%	$287,534	2.03%
3,000.00 -	3,999.99	142	2.00%	$493,610	3.48%
4,000.00 -	4,999.99	73	1.03%	$324,491	2.29%
5,000.00 -	9,999.99	223	3.15%	$1,555,292	10.98%
10,000.00 -	24,999.99	133	1.88%	$2,023,349	14.28%
25,000.00 -	49,999.99	44	.62%	$1,451,490	10.24%
50,000.00 -	99,999.99	21	.30%	$1,439,052	10.16%
100,000.00 &	OVER	17	.24%	$4,689,575	33.09%
TOTALS		7,088	100.00%*	$14,170,768	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of June 30, 1981, a local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. Since the report for the quarter ending March 31, 1981, Davenport, Muscatine, and Waterloo have joined the other jurisdictions already imposing the hotel/motel tax. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, three jurisdictions have imposed a 3 percent rate, and one jurisdiction a 4 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending June 30, 1981, a total of $848,250.98 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change June 80 to June 81
Altoona	5%	$ 13,198.68	-00.56%
Ankeny	5%	8,984.65	13.37
Cedar Rapids	5%	126,681.61	10.36
Clive	5%	16,473.43	-17.97
Council Bluffs	5%	50,130.79	25.44
Davenport	3%	62,144.16	(2)
Des Moines	5%	294,696.31	42.98
Dubuque	5%	70,969.47	24.62
Indianola	5%	1,187.35	4.69
Johnston	5%	8,856.73	5.61
Muscatine	4%	22,524.49	(2)
Polk County	5%	41,771.65	15.92
Sergeant Bluff	3%	1,400.03	13.94
Sioux City	3%	44,201.41	6.16
Urbandale	5%	30,424.44	-37.16
Waterloo	5%	32,477.17	(2)
West Des Moines	5%	19,816.01	49.47
Windsor Heights	5%	2,312.60	-13.96
TOTAL		$848,250.98	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

RETAIL SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	17	$1,452,252	$43,568	.04%
ADAIR COUNTY				
GREENFIELD*	133	$4,791,967	$143,739	.15%
ADAIR	54	$2,475,996	$74,277	.08%
STUART	33	$587,503	$17,626	.02%
BRIDGEWATER	15	$268,654	$8,025	.01%
FONTANELLE	35	$409,442	$12,277	.01%
ORIENT	20	$175,453	$5,263	.01%
NON-PERMIT	3	$54,800	$1,646	.00%
OTHER	77	$825,427	$24,761	.03%
* TOTAL COUNTY *	370	$9,589,242	$287,614	.30%
ADAMS COUNTY				
CORNING*	117	$3,505,856	$105,142	.11%
PRESCOTT	15	$125,560	$3,768	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	69	$598,738	$17,963	.02%
* TOTAL COUNTY *	201	$4,230,154	$126,873	.13%
ALLAMAKEE COUNTY				
WAUKON*	210	$5,683,755	$170,505	.18%
LANSING	81	$1,702,274	$51,065	.05%
POSTVILLE	94	$3,350,773	$100,475	.10%
NEW ALBIN	39	$729,777	$21,890	.02%
HARPERS FERRY	29	$295,487	$8,856	.01%
WATERVILLE	10	$82,090	$2,462	.00%
NON-PERMIT	1	$733	$22	.00%
OTHER	120	$1,919,861	$57,586	.06%
* TOTAL COUNTY *	584	$13,764,750	$412,861	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	302	$11,515,500	$345,411	.35%
CINCINNATI	15	$54,377	$1,631	.00%
MORAVIA	36	$536,758	$16,102	.02%
MOULTON	39	$531,309	$15,921	.02%
MYSTIC	21	$87,272	$2,618	.00%
NON-PERMIT	4	$50,332	$1,567	.00%
OTHER	133	$1,237,525	$37,090	.04%
* TOTAL COUNTY *	550	$14,013,073	$420,340	.43%
AUDUBON COUNTY				
AUDUBON*	168	$4,990,697	$149,690	.15%
EXIRA	57	$706,050	$21,164	.02%
KIMBALLTON	30	$370,954	$11,127	.01%
NON-PERMIT	1	$7,266	$219	.00%
OTHER	87	$572,634	$17,173	.02%
* TOTAL COUNTY *	343	$6,647,601	$199,373	.20%
BENTON COUNTY				
BELLE PLAINE	121	$3,589,467	$107,631	.11%
VINTON*	208	$8,199,361	$245,978	.25%
BLAIRSTOWN	41	$1,390,620	$41,718	.04%
SHELLSBURG	24	$493,614	$14,808	.02%
VAN HORNE	31	$358,751	$10,762	.01%
ATKINS	25	$262,194	$7,867	.01%
GARRISON	23	$163,244	$4,898	.01%
KEYSTONE	37	$1,337,436	$40,123	.04%
MT AUBURN	10	$196,645	$5,899	.01%
NEWHALL	31	$471,486	$14,146	.01%
NORWAY	30	$513,751	$15,411	.02%
URBANA	24	$161,467	$4,844	.00%
WALFORD	13	$206,678	$6,198	.01%
NON-PERMIT	3	$30,800	$926	.00%
OTHER	140	$726,989	$21,803	.02%
* TOTAL COUNTY *	761	$18,102,503	$543,012	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,958	$122,148,390	$3,663,519	3.76%
CEDAR FALLS	855	$40,857,327	$1,224,904	1.26%
EVANSDALE	85	$1,447,829	$43,365	.04%
ELK RUN HTS	12	$195,650	$5,869	.01%
HUDSON	66	$1,302,861	$39,085	.04%
LA PORTE CITY	111	$1,490,284	$44,710	.05%
DUNKERTON	29	$479,053	$14,374	.01%
JANESVILLE	15	$112,417	$3,373	.00%
GILBERTVILLE	28	$344,400	$10,334	.01%
RAYMOND	15	$662,257	$19,852	.02%
WASHBURN	20	$166,987	$5,008	.01%
NON-PERMIT	34	$143,056	$4,311	.00%
OTHER	100	$1,691,132	$50,739	.05%
* TOTAL COUNTY *	3,328	$171,041,643	$5,129,443	5.27%
BOONE COUNTY				
BOONE*	447	$14,460,989	$433,816	.45%
MADRID	81	$1,509,283	$45,282	.05%
OGDEN	86	$1,702,921	$51,056	.05%
BOXHOLM	14	$161,069	$4,806	.00%
PILOT MOUND	12	$58,441	$1,753	.00%
NON-PERMIT	3	$3,832	$115	.00%
OTHER	146	$1,322,291	$39,675	.04%
* TOTAL COUNTY *	789	$19,218,826	$576,503	.59%
BREMER COUNTY				
WAVERLY*	307	$13,284,045	$398,403	.41%
SUMNER	115	$3,922,908	$117,663	.12%
TRIPOLI	62	$1,028,838	$30,860	.03%
DENVER	70	$1,314,289	$39,433	.04%
JANESVILLE	24	$457,842	$13,669	.01%
READLYN	45	$847,099	$25,415	.03%
PLAINFIELD	30	$341,335	$10,239	.01%
NON-PERMIT	8	$19,697	$596	.00%
OTHER	165	$1,932,913	$57,988	.06%
* TOTAL COUNTY *	826	$23,148,966	$694,266	.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	252	$8,829,381	$264,808	.27%
JESUP	71	$1,573,839	$47,218	.05%
FAIRBANK	48	$885,252	$26,556	.03%
HAZLETON	40	$266,701	$8,001	.01%
LAMONT	30	$238,335	$7,140	.01%
WINTHROP	42	$730,551	$21,916	.02%
AURORA	12	$169,629	$5,088	.01%
BRANDON	23	$250,066	$7,501	.01%
QUASQUETON	16	$150,653	$4,518	.00%
ROWLEY	17	$163,411	$4,902	.01%
NON-PERMIT	3	$4,833	$147	.00%
OTHER	146	$2,734,323	$82,021	.03%
* TOTAL COUNTY *	700	$15,996,974	$479,816	.49%
BUENA VISTA COUNTY				
STORM LAKE*	389	$16,691,313	$500,628	.51%
ALTA	82	$2,410,418	$72,292	.07%
ALBERT CITY	47	$1,200,930	$36,009	.04%
MARATHON	18	$275,008	$8,248	.01%
NEWELL	56	$1,346,969	$40,404	.04%
SIOUX RAPIDS	66	$987,931	$29,640	.03%
LAKESIDE	15	$171,766	$5,154	.01%
REMBRANDT	20	$201,542	$6,045	.01%
LINN GROVE	17	$58,352	$1,751	.00%
NON-PERMIT	6	$23,199	$698	.00%
OTHER	100	$1,588,804	$47,665	.05%
* TOTAL COUNTY *	816	$24,956,232	$748,534	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$1,103,832	$33,085	.03%
GREENE	88	$2,240,159	$67,206	.07%
PARKERSBURG	86	$2,055,159	$61,640	.06%
SHELL ROCK	55	$584,979	$17,552	.02%
ALLISON*	77	$2,367,768	$71,034	.07%
APLINGTON	53	$1,408,340	$42,253	.04%
DUMONT	46	$942,045	$28,242	.03%
NEW HARTFORD	32	$374,713	$11,232	.01%
BRISTOW	14	$60,845	$1,822	.00%
NON-PERMIT	2	$1,000	$31	.00%
OTHER	146	$1,192,974	$35,789	.04%
* TOTAL COUNTY *	659	$12,331,814	$369,886	.38%
CALHOUN COUNTY				
LAKE CITY	100	$3,163,339	$94,900	.10%
MANSON	98	$3,061,147	$91,835	.09%
ROCKWELL CITY*	119	$2,831,804	$84,937	.09%
LOHRVILLE	34	$218,132	$6,542	.01%
POMEROY	45	$734,258	$22,030	.02%
FARNHAMVILLE	30	$571,470	$17,144	.02%
SOMERS	11	$23,231	$699	.00%
NON-PERMIT	4	$13,465	$406	.00%
OTHER	83	$489,217	$14,672	.02%
* TOTAL COUNTY *	524	$11,106,063	$333,165	.34%
CARROLL COUNTY				
CARROLL*	389	$19,178,088	$575,339	.59%
COON RAPIDS	71	$1,930,763	$57,917	.06%
MANNING	87	$2,019,027	$60,549	.06%
BREDA	35	$473,145	$14,185	.01%
GLIDDEN	50	$1,268,120	$38,046	.04%
ARCADIA	25	$378,220	$11,347	.01%
DEDHAM	17	$270,183	$8,106	.01%
HALBUR	13	$420,101	$12,596	.01%
LANESBORO	10	$153,477	$4,604	.00%
TEMPLETON	25	$241,147	$7,235	.01%
NON-PERMIT	7	$29,731	$897	.00%
OTHER	101	$1,360,422	$40,809	.04%
* TOTAL COUNTY *	830	$27,722,424	$831,630	.85%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	335	$13,242,614	$397,263	.41%
ANITA	76	$1,042,313	$31,266	.03%
GRISWOLD	75	$1,432,765	$42,981	.04%
LEWIS	32	$257,752	$7,732	.01%
CUMBERLAND	24	$274,596	$8,238	.01%
MASSENA	47	$837,964	$25,138	.03%
WIOTA	10	$87,710	$2,633	.00%
NON-PERMIT	2	$32,166	$979	.00%
OTHER	114	$1,525,836	$45,774	.05%
* TOTAL COUNTY *	715	$18,733,716	$562,004	.58%
CEDAR COUNTY				
TIPTON*	181	$5,615,999	$168,411	.17%
DURANT	74	$2,213,258	$66,388	.07%
MECHANICSVILLE	42	$543,980	$16,320	.02%
WEST BRANCH	79	$1,119,852	$33,599	.03%
CLARENCE	56	$973,247	$29,198	.03%
LOWDEN	49	$1,202,207	$36,062	.04%
STANWOOD	52	$620,799	$18,624	.02%
BENNETT	33	$607,522	$18,224	.02%
NON-PERMIT	1	$600	$18	.00%
OTHER	130	$1,584,752	$47,541	.05%
* TOTAL COUNTY *	697	$14,482,216	$434,385	.45%
CERRO GORDO COUNTY				
MASON CITY*	914	$49,179,787	$1,475,296	1.51%
CLEAR LAKE	311	$10,106,138	$303,052	.31%
VENTURA	23	$520,027	$15,598	.02%
ROCKWELL	42	$480,731	$14,419	.01%
DOUGHERTY	12	$60,038	$1,800	.00%
MESERVEY	19	$146,812	$4,404	.00%
PLYMOUTH	10	$131,254	$3,938	.00%
SWALEDALE	17	$237,481	$7,127	.01%
THORNTON	27	$302,925	$9,088	.01%
NON-PERMIT	13	$46,228	$1,393	.00%
OTHER	131	$2,241,958	$67,255	.07%
* TOTAL COUNTY *	1,519	$63,453,379	$1,903,370	1.95%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	299	$11,245,353	$337,308	.35%
MARCUS	77	$1,638,199	$49,142	.05%
AURELIA	56	$624,570	$18,738	.02%
CLEGHORN	12	$247,159	$7,415	.01%
LARRABEE	10	$33,744	$1,012	.00%
MERIDEN	14	$164,235	$4,926	.01%
QUIMBY	28	$431,792	$12,954	.01%
WASHTA	15	$73,733	$2,213	.00%
NON-PERMIT	7	$37,398	$1,124	.00%
OTHER	92	$762,646	$22,879	.02%
* TOTAL COUNTY *	610	$15,258,829	$457,711	.47%
CHICKASAW COUNTY				
NEW HAMPTON*	193	$7,804,396	$234,132	.24%
NASHUA	79	$1,916,101	$57,482	.06%
FREDERICKSBURG	60	$1,026,922	$30,734	.03%
LAWLER	37	$768,511	$23,055	.02%
ALTA VISTA	22	$377,570	$11,328	.01%
IONIA	18	$247,478	$7,427	.01%
NON-PERMIT	6	$24,765	$745	.00%
OTHER	130	$1,355,750	$40,670	.04%
* TOTAL COUNTY *	545	$13,521,493	$405,573	.42%
CLARKE COUNTY				
OSCEOLA*	209	$8,043,899	$241,319	.25%
MURRAY	31	$259,370	$7,782	.01%
WOODBURN	14	$74,864	$2,247	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	54	$798,525	$23,958	.02%
* TOTAL COUNTY *	308	$9,176,658	$275,306	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	538	$24,488,957	$734,292	.75%
EVERLY	39	$1,672,293	$50,170	.05%
PETERSON	39	$971,889	$29,151	.03%
DICKENS	10	$84,202	$2,526	.00%
FOSTORIA	10	$167,393	$5,021	.01%
ROYAL	33	$225,235	$6,759	.01%
WEBB	17	$121,283	$3,634	.00%
NON-PERMIT	3	$7,532	$227	.00%
OTHER	100	$976,420	$29,294	.03%
* TOTAL COUNTY *	789	$28,715,204	$861,074	.88%
CLAYTON COUNTY				
ELKADER*	113	$4,419,935	$132,598	.14%
GUTTENBERG	106	$2,775,628	$83,256	.09%
MONONA	74	$1,492,293	$44,771	.05%
STRAWBERRY PT	71	$1,540,210	$46,200	.05%
EDGEWOOD	42	$1,203,955	$36,121	.04%
GARNAVILLO	45	$558,238	$16,744	.02%
MARQUETTE	19	$184,995	$5,551	.01%
MCGREGOR	76	$1,181,314	$35,440	.04%
FARMERSBURG	14	$525,180	$15,755	.02%
LUANA	21	$349,877	$10,496	.01%
VOLGA CITY	22	$133,038	$3,991	.00%
NON-PERMIT	7	$3,930	$122	.00%
OTHER	169	$2,595,954	$77,877	.08%
* TOTAL COUNTY *	779	$16,964,547	$508,922	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	853	$44,803,488	$1,343,913	1.38%
DE WITT	182	$6,106,415	$183,184	.19%
CAMANCHE	91	$1,291,434	$38,743	.04%
DELMAR	16	$89,339	$2,678	.00%
GRAND MOUND	32	$186,269	$5,589	.01%
LOST NATION	50	$449,248	$13,480	.01%
WHEATLAND	41	$884,207	$26,527	.03%
CALAMUS	20	$351,004	$10,529	.01%
CHARLOTTE	16	$288,367	$8,651	.01%
GOOSE LAKE	10	$90,030	$2,701	.00%
LOW MOOR	23	$173,206	$5,184	.01%
TORONTO	10	$44,513	$1,336	.00%
WELTON	11	$98,462	$2,952	.00%
NON-PERMIT	49	$71,351	$2,167	.00%
OTHER	184	$2,447,221	$73,422	.08%
* TOTAL COUNTY *	1,588	$57,374,554	$1,721,056	1.77%
CRAWFORD COUNTY				
DENISON*	292	$11,674,380	$350,234	.36%
CHARTER OAK	44	$664,887	$19,946	.02%
DOW CITY	31	$228,560	$6,858	.01%
MANILLA	41	$753,464	$22,601	.02%
SCHLESWIG	54	$765,897	$22,965	.02%
VAIL	22	$270,814	$8,126	.01%
KIRON	24	$310,863	$9,326	.01%
RICKETTS	16	$69,545	$2,085	.00%
WESTSIDE	30	$418,523	$12,557	.01%
NON-PERMIT	2	$38,366	$1,152	.00%
OTHER	109	$1,122,850	$33,688	.03%
* TOTAL COUNTY *	665	$16,318,149	$489,538	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	277	$9,721,570	$291,635	.30%
ADEL*	135	$4,255,214	$127,654	.13%
DALLAS CENTER	59	$723,009	$21,686	.02%
DEXTER	38	$609,235	$18,276	.02%
REDFIELD	45	$539,147	$16,174	.02%
WAUKEE	64	$758,206	$22,747	.02%
WOODWARD	43	$1,182,144	$35,467	.04%
DE SOTO	25	$244,001	$7,318	.01%
GRANGER	30	$717,865	$21,536	.02%
LINDEN	12	$141,418	$4,243	.00%
MINBURN	18	$144,603	$4,338	.00%
VAN METER	25	$362,520	$10,875	.01%
NON-PERMIT	2	$700	$21	.00%
OTHER	214	$4,626,579	$138,782	.14%
* TOTAL COUNTY *	987	$24,026,211	$720,752	.74%
DAVIS COUNTY				
BLOOMFIELD*	151	$4,837,779	$145,132	.15%
DRAKESVILLE	13	$62,694	$1,881	.00%
PULASKI	13	$171,486	$5,145	.01%
NON-PERMIT	1	$66	$3	.00%
OTHER	136	$1,740,918	$52,220	.05%
* TOTAL COUNTY *	314	$6,812,943	$204,381	.21%
DECATUR COUNTY				
LAMONI	81	$1,955,179	$58,655	.06%
LEON*	101	$2,849,490	$85,473	.09%
DAVIS CITY	13	$83,944	$2,518	.00%
DECATUR CITY	11	$155,463	$4,665	.00%
GARDEN GROVE	10	$46,973	$1,409	.00%
GRAND RIVER	14	$70,548	$2,116	.00%
VAN WERT	10	$68,549	$2,056	.00%
WELDON	13	$94,479	$2,834	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	58	$282,613	$8,480	.01%
* TOTAL COUNTY *	311	$5,607,238	$168,206	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	231	$10,381,111	$311,408	.32%
EARLVILLE	33	$701,188	$21,036	.02%
HOPKINTON	35	$548,123	$16,446	.02%
COLESBURG	24	$454,530	$13,634	.01%
DELHI	26	$518,761	$15,564	.02%
GREELEY	13	$210,355	$6,312	.01%
RYAN	23	$134,515	$4,037	.00%
NON-PERMIT	2	$1,499	$47	.00%
OTHER	153	$2,417,676	$72,532	.07%
* TOTAL COUNTY *	540	$15,367,758	$461,016	.47%
DES MOINES COUNTY				
BURLINGTON*	776	$38,865,967	$1,165,909	1.20%
MEDIAPOLIS	79	$2,069,615	$62,081	.06%
WEST BURLINGTON	146	$10,165,440	$304,964	.31%
DANVILLE	30	$518,766	$15,560	.02%
MIDDLETOWN	11	$98,453	$2,954	.00%
NON-PERMIT	7	$19,130	$577	.00%
OTHER	151	$1,729,561	$51,894	.05%
* TOTAL COUNTY *	1,200	$53,466,932	$1,603,939	1.65%
DICKINSON COUNTY				
MILFORD	118	$2,287,958	$68,636	.07%
SPIRIT LAKE*	216	$7,893,960	$236,809	.24%
ARNOLDS PARK	109	$2,004,378	$60,118	.06%
LAKE PARK	60	$1,676,169	$50,289	.05%
OKOBOJI	38	$2,433,426	$73,004	.07%
SUPERIOR	12	$113,317	$3,398	.00%
TERRIL	24	$262,165	$7,864	.01%
NON-PERMIT	4	$50,131	$1,507	.00%
OTHER	143	$1,660,494	$49,814	.05%
* TOTAL COUNTY *	724	$18,381,998	$551,439	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,552	$84,011,858	$2,519,777	2.59%
CASCADE	90	$2,516,610	$75,499	.08%
DYERSVILLE	156	$8,232,522	$246,936	.25%
EPWORTH	33	$505,902	$15,177	.02%
FARLEY	41	$776,798	$23,304	.02%
BERNARD	18	$169,363	$5,081	.01%
HOLY CROSS	17	$520,873	$15,626	.02%
LUXEMBURG	14	$237,112	$7,115	.01%
NEW VIENNA	22	$489,596	$14,687	.02%
PEOSTA	11	$168,171	$5,046	.01%
WORTHINGTON	20	$180,139	$5,405	.01%
NON-PERMIT	29	$207,125	$6,270	.01%
OTHER	223	$5,597,911	$167,937	.17%
* TOTAL COUNTY *	2,226	$103,613,980	$3,107,860	3.19%
EMMET COUNTY				
ESTHERVILLE*	265	$11,156,506	$334,686	.34%
ARMSTRONG	68	$1,204,374	$36,134	.04%
RINGSTED	26	$986,524	$29,593	.03%
WALLINGFORD	19	$99,798	$2,996	.00%
NON-PERMIT	3	$4,700	$142	.00%
OTHER	82	$623,623	$18,711	.02%
* TOTAL COUNTY *	463	$14,075,525	$422,262	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	291	$11,185,037	$335,463	.34%
FAYETTE	59	$674,132	$20,223	.02%
WEST UNION*	127	$4,847,239	$145,361	.15%
ARLINGTON	29	$601,198	$18,035	.02%
CLERMONT	24	$1,170,536	$35,117	.04%
ELGIN	40	$901,132	$27,034	.03%
HAWKEYE	26	$354,609	$10,638	.01%
MAYNARD	28	$759,010	$22,771	.02%
ST LUCAS	16	$243,595	$7,309	.01%
WADENA	11	$72,586	$2,178	.00%
WAUCOMA	16	$250,261	$7,509	.01%
WESTGATE	13	$64,679	$1,942	.00%
NON-PERMIT	2	$17,699	$532	.00%
OTHER	163	$3,904,545	$117,131	.12%
* TOTAL COUNTY *	845	$25,046,258	$751,243	.77%
FLOYD COUNTY				
CHARLES CITY*	332	$14,173,376	$425,203	.44%
NORA SPRINGS	72	$799,608	$23,989	.02%
ROCKFORD	47	$836,953	$25,109	.03%
FLOYD	19	$301,719	$9,052	.01%
MARBLE ROCK	30	$265,847	$7,975	.01%
RUDD	28	$535,874	$16,066	.02%
NON-PERMIT	3	$5,766	$174	.00%
OTHER	136	$2,168,685	$65,058	.07%
* TOTAL COUNTY *	667	$19,087,828	$572,626	.59%
FRANKLIN COUNTY				
HAMPTON*	218	$8,678,245	$260,267	.27%
ACKLEY	11	$125,471	$3,763	.00%
SHEFFIELD	64	$941,229	$28,233	.03%
ALEXANDER	12	$142,846	$4,286	.00%
COULTER	19	$195,466	$5,842	.01%
LATIMER	34	$745,521	$22,367	.02%
NON-PERMIT	1	$533	$17	.00%
OTHER	115	$1,698,858	$50,963	.05%
* TOTAL COUNTY *	474	$12,528,169	$375,738	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	68	$2,215,681	$66,470	.07%
SIDNEY*	60	$736,744	$22,076	.02%
TABOR	51	$547,657	$16,428	.02%
FARRAGUT	19	$199,869	$5,997	.01%
RANDOLPH	12	$88,578	$2,658	.00%
RIVERTON	15	$129,258	$3,877	.00%
THURMAN	11	$67,265	$2,017	.00%
NON-PERMIT	1	$1,333	$40	.00%
OTHER	93	$2,513,823	$75,389	.08%
* TOTAL COUNTY *	330	$6,500,208	$194,952	.20%
GREENE COUNTY				
JEFFERSON*	229	$7,167,708	$215,023	.22%
CHURDAN	32	$271,483	$8,144	.01%
GRAND JCT	61	$1,048,357	$31,448	.03%
SCRANTON	31	$682,890	$20,487	.02%
PATON	27	$422,086	$12,660	.01%
RIPPEY	18	$192,079	$5,763	.01%
NON-PERMIT	2	$32,233	$967	.00%
OTHER	56	$571,335	$17,142	.02%
* TOTAL COUNTY *	456	$10,388,171	$311,634	.32%
GRUNDY COUNTY				
GRUNDY CENTER*	132	$5,393,896	$161,820	.17%
REINBECK	93	$1,757,128	$52,715	.05%
CONRAD	54	$1,187,972	$35,627	.04%
DIKE	37	$1,065,214	$31,954	.03%
WELLSBURG	49	$1,187,160	$35,584	.04%
BEAMAN	16	$192,854	$5,786	.01%
HOLLAND	15	$128,213	$3,847	.00%
NON-PERMIT	4	$2,531	$76	.00%
OTHER	87	$670,524	$20,115	.02%
* TOTAL COUNTY *	487	$11,585,492	$347,524	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	126	$2,963,231	$88,868	.09%
PANORA	62	$1,644,650	$49,338	.05%
STUART	58	$1,594,826	$47,844	.05%
BAYARD	31	$626,533	$18,795	.02%
CASEY	31	$326,187	$9,765	.01%
BAGLEY	24	$480,829	$14,425	.01%
JAMAICA	12	$41,169	$1,234	.00%
MENLO	20	$211,682	$6,350	.01%
YALE	18	$166,051	$4,982	.01%
NON-PERMIT	1	$266	$9	.00%
OTHER	77	$397,810	$11,935	.01%
* TOTAL COUNTY *	460	$8,453,234	$253,545	.26%
HAMILTON COUNTY				
WEBSTER CITY*	328	$9,765,724	$292,862	.30%
JEWELL	53	$2,624,163	$78,723	.08%
STRATFORD	43	$1,131,570	$33,946	.03%
WILLIAMS	34	$880,318	$26,409	.03%
BLAIRSBURG	16	$223,473	$6,706	.01%
ELLSWORTH	25	$474,401	$14,232	.01%
KAMRAR	16	$98,774	$2,964	.00%
RANDALL	14	$147,293	$4,419	.00%
STANHOPE	26	$267,686	$8,031	.01%
NON-PERMIT	4	$2,398	$73	.00%
OTHER	120	$1,315,371	$39,466	.04%
* TOTAL COUNTY *	679	$16,931,171	$507,831	.52%
HANCOCK COUNTY				
BRITT	115	$3,368,027	$101,012	.10%
GARNER*	111	$4,132,108	$123,943	.13%
KANAWHA	40	$1,884,430	$56,534	.06%
KLEMME	32	$419,062	$12,569	.01%
CORWITH	25	$567,473	$17,025	.02%
CRYSTAL LAKE	16	$175,168	$5,255	.01%
WODEN	18	$304,931	$9,149	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	118	$1,140,504	$34,213	.04%
* TOTAL COUNTY *	475	$11,991,703	$359,700	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	273	$11,055,665	$331,631	.34%
ACKLEY	94	$1,971,756	$59,140	.06%
ELDORA*	149	$3,931,074	$117,918	.12%
ALDEN	45	$720,560	$21,621	.02%
HUBBARD	54	$1,956,563	$58,696	.06%
RADCLIFFE	33	$631,843	$18,954	.02%
NEW PROVIDENCE	11	$309,909	$9,297	.01%
STEAMBOAT ROCK	22	$401,456	$12,043	.01%
UNION	31	$861,634	$25,851	.03%
NON-PERMIT	2	$1,233	$38	.00%
OTHER	174	$4,292,638	$128,774	.13%
* TOTAL COUNTY *	888	$26,134,331	$783,963	.80%
HARRISON COUNTY				
DUNLAP	67	$1,407,909	$42,240	.04%
LOGAN*	75	$1,818,204	$54,544	.06%
MISSOURI VALLEY	137	$5,024,148	$150,724	.15%
WOODBINE	60	$1,263,957	$37,923	.04%
MAGNOLIA	11	$34,735	$1,042	.00%
MODALE	10	$78,595	$2,358	.00%
MONDAMIN	30	$315,289	$9,457	.01%
PERSIA	23	$100,102	$3,005	.00%
PISGAH	25	$193,724	$5,804	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	102	$990,280	$29,709	.03%
* TOTAL COUNTY *	540	$11,226,943	$336,806	.35%
HENRY COUNTY				
MT PLEASANT*	268	$12,571,437	$377,150	.39%
NEW LONDON	66	$1,150,649	$34,520	.04%
WAYLAND	38	$675,599	$20,269	.02%
WINFIELD	62	$1,622,832	$48,683	.05%
MT UNION	11	$108,654	$3,261	.00%
OLDS	20	$298,612	$8,959	.01%
SALEM	14	$82,685	$2,480	.00%
NON-PERMIT	7	$13,431	$407	.00%
OTHER	165	$2,293,358	$68,801	.07%
* TOTAL COUNTY *	651	$18,817,257	$564,530	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	193	$7,551,876	$226,537	.23%
ELMA	38	$345,906	$10,378	.01%
LIME SPRINGS	37	$445,876	$13,360	.01%
RICEVILLE	20	$458,770	$13,763	.01%
CHESTER	20	$138,228	$4,145	.00%
PROTIVIN	23	$446,091	$13,381	.01%
NON-PERMIT	2	$29,166	$877	.00%
OTHER	87	$538,446	$16,150	.02%
* TOTAL COUNTY *	420	$9,954,359	$298,591	.31%
HUMBOLDT COUNTY				
HUMBOLDT	212	$10,816,115	$324,480	.33%
DAKOTA CITY*	33	$273,176	$8,199	.01%
GILMORE CITY	14	$307,465	$9,225	.01%
LIVERMORE	25	$461,500	$13,848	.01%
BODE	20	$224,248	$6,726	.01%
BRADGATE	11	$262,675	$7,879	.01%
RENWICK	25	$441,858	$13,256	.01%
THOR	11	$121,989	$3,659	.00%
NON-PERMIT	2	$766	$25	.00%
OTHER	102	$523,739	$15,716	.02%
* TOTAL COUNTY *	455	$13,433,531	$403,013	.41%
IDA COUNTY				
HOLSTEIN	76	$1,628,625	$48,854	.05%
IDA GROVE*	136	$4,790,052	$143,705	.15%
BATTLE CREEK	42	$487,346	$14,623	.02%
ARTHUR	21	$159,240	$4,777	.00%
GALVA	25	$198,366	$5,952	.01%
NON-PERMIT	2	$96,700	$2,901	.00%
OTHER	38	$498,192	$14,946	.02%
* TOTAL COUNTY *	340	$7,858,521	$235,758	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	115	$2,789,068	$83,633	.09%
NORTH ENGLISH	55	$1,278,852	$38,365	.04%
WILLIAMSBURG	105	$4,343,616	$130,310	.13%
VICTOR	51	$834,225	$25,027	.03%
LADORA	15	$85,463	$2,565	.00%
MILLERSBURG	14	$131,571	$3,948	.00%
PARNELL	13	$94,962	$2,848	.00%
NON-PERMIT	1	$4,466	$134	.00%
OTHER	197	$7,776,189	$233,248	.24%
* TOTAL COUNTY *	566	$17,338,412	$520,078	.53%
JACKSON COUNTY				
MAQUOKETA*	285	$9,686,577	$290,581	.30%
BELLEVUE	112	$2,145,431	$64,265	.07%
PRESTON	49	$1,532,983	$45,986	.05%
SABULA	35	$307,555	$9,228	.01%
ANDREW	15	$154,831	$4,643	.00%
BALDWIN	10	$46,683	$1,398	.00%
LA MOTTE	19	$332,132	$9,963	.01%
MILES	24	$651,711	$19,552	.02%
MONMOUTH	11	$52,061	$1,562	.00%
SPRINGBROOK	11	$138,357	$4,151	.00%
NON-PERMIT	5	$16,332	$493	.00%
OTHER	174	$1,906,378	$57,196	.06%
* TOTAL COUNTY *	750	$16,971,031	$509,018	.52%
JASPER COUNTY				
NEWTON*	503	$21,015,930	$630,468	.65%
COLFAX	82	$3,740,938	$112,211	.12%
MONROE	73	$1,371,179	$41,134	.04%
BAXTER	44	$603,672	$18,109	.02%
KELLOGG	34	$361,990	$10,856	.01%
PRAIRIE CITY	53	$1,618,317	$48,554	.05%
YNNVILLE	25	$322,306	$9,670	.01%
INGO	20	$107,483	$3,226	.00%
ULLY	43	$2,182,479	$65,473	.07%
NON-PERMIT	3	$7,332	$223	.00%
OTHER	200	$1,903,981	$57,112	.06%
* TOTAL COUNTY *	1,080	$33,235,607	$997,036	1.03%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	348	$13,031,211	$390,745	.40%
BATAVIA	24	$209,875	$6,295	.01%
LIBERTYVILLE	21	$147,375	$4,421	.00%
LOCKRIDGE	13	$209,142	$6,273	.01%
PACKWOOD	22	$213,217	$6,399	.01%
NON-PERMIT	1	$133	$4	.00%
OTHER	121	$955,642	$28,671	.03%
* TOTAL COUNTY *	550	$14,766,595	$442,808	.45%
JOHNSON COUNTY				
IOWA CITY*	1,053	$64,177,517	$1,924,903	1.98%
CORALVILLE	214	$12,626,719	$378,693	.39%
LONE TREE	39	$465,387	$13,960	.01%
OXFORD	34	$525,343	$15,701	.02%
SOLON	50	$799,447	$23,956	.02%
HILLS	18	$466,618	$13,998	.01%
NORTH LIBERTY	40	$1,787,628	$53,625	.06%
SWISHER	26	$601,673	$18,050	.02%
TIFFIN	14	$330,616	$9,920	.01%
NON-PERMIT	11	$22,263	$672	.00%
OTHER	280	$4,684,922	$140,539	.14%
* TOTAL COUNTY *	1,779	$86,488,133	$2,594,017	2.66%
JONES COUNTY				
ANAMOSA*	170	$6,119,376	$183,584	.19%
MONTICELLO	207	$7,441,562	$223,237	.23%
OLIN	43	$691,978	$20,756	.02%
OXFORD JCT	34	$299,478	$8,990	.01%
WYOMING	44	$706,783	$21,166	.02%
CENTER JCT	12	$72,318	$2,170	.00%
ONSLOW	16	$146,824	$4,404	.00%
NON-PERMIT	3	$2,866	$88	.00%
OTHER	211	$2,408,668	$72,251	.07%
* TOTAL COUNTY *	740	$17,889,853	$536,646	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	60	$705,789	$21,173	.02%
SIGOURNEY*	126	$3,435,139	$103,040	.11%
DELTA	21	$76,374	$2,289	.00%
HEDRICK	46	$507,012	$15,210	.02%
RICHLAND	37	$1,178,977	$35,370	.04%
WHAT CHEER	49	$419,808	$12,593	.01%
KESWICK	22	$492,286	$14,766	.02%
OLLIE	13	$144,951	$4,347	.00%
SOUTH ENGLISH	17	$221,487	$6,645	.01%
NON-PERMIT	1	$300	$10	.00%
OTHER	169	$1,891,788	$56,752	.06%
* TOTAL COUNTY *	561	$9,073,911	$272,195	.28%
KOSSUTH COUNTY				
ALGONA*	328	$18,289,591	$548,654	.56%
BANCROFT	49	$1,945,145	$58,321	.06%
BURT	24	$167,153	$5,015	.01%
LU VERNE	20	$173,929	$5,217	.01%
SWEA CITY	55	$839,792	$25,193	.03%
TITONKA	40	$1,194,204	$35,828	.04%
WESLEY	29	$894,304	$26,829	.03%
WEST BEND	10	$571,308	$17,140	.02%
WHITTEMORE	40	$642,361	$19,273	.02%
FENTON	29	$348,823	$10,466	.01%
LAKOTA	21	$280,354	$8,394	.01%
LEDYARD	17	$169,871	$5,081	.01%
LONE ROCK	17	$111,212	$3,338	.00%
NON-PERMIT	3	$4,233	$129	.00%
OTHER	158	$1,101,740	$33,056	.03%
* TOTAL COUNTY *	840	$26,734,020	$801,934	.82%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	331	$11,870,812	$355,947	.37%
KEOKUK	427	$21,673,715	$649,926	.67%
DONNELLSON	59	$1,464,826	$43,777	.04%
MONTROSE	24	$320,945	$9,629	.01%
WEST POINT	55	$822,838	$24,685	.03%
ST PAUL	13	$678,262	$20,347	.02%
HOUGHTON	11	$355,671	$10,670	.01%
NON-PERMIT	12	$7,662	$235	.00%
OTHER	276	$9,035,418	$271,058	.28%
* TOTAL COUNTY *	1,208	$46,230,149	$1,386,274	1.42%
LINN COUNTY				
CEDAR RAPIDS*	2,900	$203,947,370	$6,117,740	6.28%
MARION	453	$18,317,955	$549,495	.56%
CENTER POINT	52	$1,078,531	$32,356	.03%
CENTRAL CITY	54	$748,842	$22,467	.02%
HIAWATHA	77	$1,500,687	$45,022	.05%
LISBON	64	$910,685	$27,312	.03%
MT VERNON	89	$2,726,959	$81,802	.08%
COGGON	40	$1,014,071	$30,425	.03%
FAIRFAX	25	$228,989	$6,869	.01%
SPRINGVILLE	42	$601,054	$18,032	.02%
WALKER	40	$503,929	$15,113	.02%
ALBURNETTE	22	$288,445	$8,655	.01%
ELY	24	$377,362	$11,320	.01%
PALO	18	$86,345	$2,590	.00%
PRAIRIEBURG	10	$59,050	$1,771	.00%
NON-PERMIT	48	$253,349	$7,729	.01%
OTHER	297	$5,502,190	$165,057	.17%
* TOTAL COUNTY *	4,255	$238,145,813	$7,143,755	7.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	81	$2,209,903	$66,294	.07%
WAPELLO*	84	$2,198,320	$65,945	.07%
MORNING SUN	43	$823,190	$24,695	.03%
GRANDVIEW	17	$252,656	$7,579	.01%
LETTS	11	$97,118	$2,913	.00%
OAKVILLE	19	$180,762	$5,422	.01%
NON-PERMIT	1	$4,566	$138	.00%
OTHER	92	$1,598,074	$47,947	.05%
* TOTAL COUNTY *	348	$7,364,589	$220,933	.23%
LUCAS COUNTY				
CHARITON*	237	$6,377,308	$191,307	.20%
RUSSELL	23	$535,025	$16,050	.02%
DERBY	11	$101,473	$3,044	.00%
LUCAS	16	$67,681	$2,030	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	87	$1,410,782	$42,326	.04%
* TOTAL COUNTY *	374	$8,492,269	$254,757	.26%
LYON COUNTY				
ROCK RAPIDS*	132	$3,598,041	$107,928	.11%
GEORGE	62	$1,180,713	$35,420	.04%
DOON	25	$331,823	$9,954	.01%
INWOOD	47	$1,145,084	$34,352	.04%
LARCHWOOD	37	$481,140	$14,434	.01%
LITTLE ROCK	25	$320,510	$9,616	.01%
LESTER	23	$391,862	$11,757	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	102	$938,581	$28,159	.03%
* TOTAL COUNTY *	453	$8,387,754	$251,620	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	184	$6,037,176	$181,117	.19%
EARLHAM	48	$641,489	$19,246	.02%
MACKSBURG	14	$64,959	$1,949	.00%
ST CHARLES	29	$273,114	$8,194	.01%
TRURO	22	$206,826	$6,205	.01%
NON-PERMIT	1	$366	$12	.00%
OTHER	104	$724,736	$21,743	.02%
* TOTAL COUNTY *	402	$7,948,666	$238,466	.24%
MAHASKA COUNTY				
OSKALOOSA*	505	$20,895,799	$626,868	.64%
NEW SHARON	67	$907,831	$27,226	.03%
BARNES CITY	11	$60,555	$1,816	.00%
FREMONT	29	$178,224	$5,347	.01%
LEIGHTON	12	$60,498	$1,814	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	169	$1,541,650	$46,253	.05%
* TOTAL COUNTY *	793	$23,644,557	$709,324	.73%
MARION COUNTY				
KNOXVILLE*	279	$10,294,589	$308,818	.32%
PELLA	262	$10,309,982	$309,304	.32%
PLEASANTVILLE	59	$854,380	$25,629	.03%
BUSSEY	21	$89,180	$2,675	.00%
MELCHER	34	$446,886	$13,409	.01%
NON-PERMIT	2	$800	$24	.00%
OTHER	205	$2,709,116	$81,270	.08%
* TOTAL COUNTY *	862	$24,704,933	$741,129	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	779	$39,893,854	$1,196,702	1.23%
STATE CENTER	67	$945,138	$28,353	.03%
ALBION	18	$194,969	$5,775	.01%
GILMAN	31	$337,918	$10,138	.01%
MELBOURNE	29	$534,509	$16,033	.02%
LAUREL	22	$180,240	$5,407	.01%
LE GRAND	24	$307,363	$9,220	.01%
RHODES	12	$45,977	$1,379	.00%
NON-PERMIT	8	$19,963	$602	.00%
OTHER	180	$3,221,021	$96,608	.10%
* TOTAL COUNTY *	1,170	$45,680,952	$1,370,217	1.41%
MILLS COUNTY				
GLENWOOD*	148	$4,850,762	$145,495	.15%
MALVERN	58	$1,427,697	$42,832	.04%
EMERSON	22	$365,946	$10,979	.01%
PACIFIC JCT	10	$12,473	$374	.00%
HASTINGS	14	$79,519	$2,386	.00%
HENDERSON	18	$97,947	$2,939	.00%
SILVER CITY	10	$144,626	$4,338	.00%
NON-PERMIT	1	$2,300	$69	.00%
OTHER	86	$779,279	$23,377	.02%
* TOTAL COUNTY *	367	$7,760,549	$232,789	.24%
MITCHELL COUNTY				
OSAGE*	178	$5,185,633	$155,575	.16%
ST ANSGAR	61	$1,753,626	$52,606	.05%
RICEVILLE	43	$519,252	$15,577	.02%
STACYVILLE	36	$998,637	$29,958	.03%
NON-PERMIT	0	$0	$0	.00%
OTHER	134	$1,465,825	$43,970	.05%
* TOTAL COUNTY *	452	$9,922,973	$297,686	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	172	$5,637,884	$169,136	.17%
MAPLETON	89	$2,486,810	$74,604	.08%
UTE	40	$448,730	$13,464	.01%
WHITING	31	$224,030	$6,722	.01%
BLENCOE	15	$119,243	$3,578	.00%
CASTANA	13	$206,544	$6,196	.01%
MOORHEAD	21	$457,154	$13,684	.01%
SOLDIER	24	$256,732	$7,702	.01%
NON-PERMIT	1	$66	$3	.00%
OTHER	64	$574,910	$17,246	.02%
* TOTAL COUNTY *	470	$10,412,103	$312,335	.32%
MONROE COUNTY				
ALBIA*	191	$5,128,938	$153,865	.16%
LOVILIA	25	$193,936	$5,816	.01%
NON-PERMIT	2	$1,232	$39	.00%
OTHER	87	$1,477,887	$44,336	.05%
* TOTAL COUNTY *	305	$6,801,993	$204,056	.21%
MONTGOMERY COUNTY				
RED OAK*	277	$11,274,497	$338,114	.35%
VILLISCA	71	$900,223	$26,991	.03%
STANTON	38	$659,256	$19,778	.02%
ELLIOTT	24	$228,685	$6,861	.01%
NON-PERMIT	3	$6,632	$201	.00%
OTHER	79	$833,915	$25,016	.03%
* TOTAL COUNTY *	492	$13,903,208	$416,961	.43%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	641	$32,357,406	$970,637	1.00%
WEST LIBERTY	100	$2,775,715	$83,175	.09%
WILTON	89	$5,369,782	$161,097	.17%
ATALISSA	17	$81,165	$2,435	.00%
CONESVILLE	12	$85,843	$2,575	.00%
NICHOLS	17	$637,851	$19,137	.02%
NON-PERMIT	8	$40,697	$1,272	.00%
OTHER	184	$3,348,258	$100,443	.10%
* TOTAL COUNTY *	1,068	$44,696,717	$1,340,771	1.38%
OBRIEN COUNTY				
SHELDON	230	$8,560,962	$256,815	.26%
HARTLEY	94	$2,518,596	$75,556	.08%
PAULLINA	88	$1,635,074	$49,052	.05%
PRIMGHAR*	52	$1,051,593	$31,523	.03%
SANBORN	66	$1,186,533	$35,598	.04%
SUTHERLAND	52	$607,666	$18,216	.02%
ARCHER	10	$163,861	$4,916	.01%
NON-PERMIT	1	$7,533	$227	.00%
OTHER	107	$807,610	$24,229	.02%
* TOTAL COUNTY *	700	$16,539,428	$496,132	.51%
OSCEOLA COUNTY				
SIBLEY*	147	$4,050,470	$121,506	.12%
ASHTON	28	$505,246	$15,157	.02%
OCHEYEDAN	38	$533,593	$16,008	.02%
HARRIS	11	$110,185	$3,305	.00%
MELVIN	25	$715,573	$21,466	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	74	$370,832	$11,127	.01%
* TOTAL COUNTY *	323	$6,285,899	$188,569	.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	215	$7,482,587	$224,481	.23%
SHENANDOAH	305	$9,520,294	$285,603	.29%
ESSEX	39	$415,092	$12,451	.01%
BLANCHARD	10	$43,334	$1,300	.00%
COIN	13	$103,107	$3,093	.00%
COLLEGE SPRINGS	10	$65,809	$1,976	.00%
NON-PERMIT	1	$3,466	$105	.00%
OTHER	97	$1,593,834	$47,806	.05%
* TOTAL COUNTY *	690	$19,227,523	$576,815	.59%
PALO ALTO COUNTY				
EMMETSBURG*	161	$5,635,296	$169,057	.17%
GRAETTINGER	53	$642,989	$19,286	.02%
RUTHVEN	40	$597,070	$17,914	.02%
WEST BEND	52	$1,540,682	$46,203	.05%
AYRSHIRE	16	$149,509	$4,485	.00%
CYLINDER	10	$186,285	$5,588	.01%
MALLARD	21	$237,924	$7,137	.01%
NON-PERMIT	4	$12,298	$370	.00%
OTHER	77	$794,605	$23,837	.02%
* TOTAL COUNTY *	434	$9,796,658	$293,877	.30%
PLYMOUTH COUNTY				
LE MARS*	291	$12,502,114	$375,026	.39%
AKRON	70	$1,338,170	$40,149	.04%
KINGSLEY	81	$1,389,361	$41,679	.04%
REMSEN	87	$2,052,242	$61,559	.06%
MERRILL	40	$369,984	$11,098	.01%
BRUNSVILLE	10	$42,013	$1,261	.00%
HINTON	26	$494,075	$14,822	.02%
OYENS	11	$62,624	$1,880	.00%
WESTFIELD	10	$66,019	$1,983	.00%
NON-PERMIT	5	$23,065	$693	.00%
OTHER	122	$765,358	$22,962	.02%
* TOTAL COUNTY *	753	$19,105,025	$573,112	.59%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	49	$742,091	$22,262	.02%
LAURENS	105	$2,295,020	$68,850	.07%
POCAHONTAS*	142	$4,443,701	$133,234	.14%
GILMORE CITY	23	$531,380	$15,942	.02%
ROLFE	46	$683,412	$20,497	.02%
HAVELOCK	15	$203,822	$6,114	.01%
PALMER	20	$266,762	$8,001	.01%
VARINA	11	$48,599	$1,459	.00%
NON-PERMIT	2	$1,466	$44	.00%
OTHER	76	$495,282	$14,859	.02%
* TOTAL COUNTY *	489	$9,711,535	$291,262	.30%
POLK COUNTY				
DES MOINES*	5,996	$439,602,467	$13,187,041	13.54%
WEST DES MOINES	626	$40,195,903	$1,205,881	1.24%
URBANDALE	134	$3,793,070	$113,787	.12%
ALTOONA	158	$7,234,339	$217,018	.22%
ANKENY	350	$13,892,431	$416,559	.43%
CLIVE	21	$2,642,373	$79,270	.08%
GRIMES	72	$1,526,245	$45,786	.05%
MITCHELLVILLE	39	$438,532	$13,157	.01%
POLK CITY	45	$578,454	$17,333	.02%
BONDURANT	39	$276,790	$8,304	.01%
ELKHART	14	$79,178	$2,373	.00%
RUNNELLS	33	$390,655	$11,720	.01%
JOHNSTON	27	$672,411	$20,173	.02%
NON-PERMIT	115	$391,997	$11,821	.01%
OTHER	159	$3,659,764	$109,734	.11%
* TOTAL COUNTY *	7,828	$515,374,609	$15,459,957	15.87%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,043	$50,593,465	$1,517,481	1.56%
AVOCA	93	$3,040,535	$91,213	.09%
CARTER LAKE	51	$1,776,149	$53,284	.05%
OAKLAND	75	$2,083,403	$62,488	.06%
CARSON	32	$348,683	$10,461	.01%
NEOLA	41	$656,202	$19,688	.02%
WALNUT	36	$642,828	$19,285	.02%
CRESCENT	17	$467,192	$14,016	.01%
HANCOCK	11	$91,395	$2,741	.00%
MACEDONIA	15	$707,816	$21,235	.02%
MINDEN	31	$599,779	$17,996	.02%
TREYNOR	32	$500,034	$15,002	.02%
UNDERWOOD	31	$533,355	$16,001	.02%
NON-PERMIT	14	$12,962	$396	.00%
OTHER	337	$11,580,672	$347,397	.36%
* TOTAL COUNTY *	1,859	$73,634,470	$2,208,684	2.27%
POWESHIEK COUNTY				
GRINNELL	279	$11,918,289	$357,370	.37%
BROOKLYN	84	$2,739,685	$82,121	.08%
MONTEZUMA*	111	$2,637,336	$79,118	.08%
DEEP RIVER	22	$126,887	$3,806	.00%
MALCOM	18	$332,646	$9,982	.01%
NON-PERMIT	3	$11,833	$357	.00%
OTHER	140	$2,084,063	$62,489	.06%
* TOTAL COUNTY *	657	$19,850,739	$595,243	.61%
RINGGOLD COUNTY				
MOUNT AYR*	118	$3,385,431	$101,567	.10%
DIAGONAL	20	$173,659	$5,208	.01%
KELLERTON	22	$122,795	$3,683	.00%
TINGLEY	14	$112,872	$3,386	.00%
NON-PERMIT	3	$13,599	$478	.00%
OTHER	69	$416,009	$12,479	.01%
* TOTAL COUNTY *	246	$4,224,365	$126,801	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	155	$4,072,539	$122,177	.13%
LAKE VIEW	76	$1,695,801	$50,814	.05%
ODEBOLT	71	$1,382,534	$41,477	.04%
EARLY	35	$849,483	$25,486	.03%
SCHALLER	42	$997,225	$29,906	.03%
WALL LAKE	40	$873,382	$26,203	.03%
AUBURN	21	$268,212	$8,045	.01%
LYTTON	24	$343,418	$10,301	.01%
NEMAHA	12	$65,781	$1,974	.00%
NON-PERMIT	2	$13,666	$412	.00%
OTHER	83	$959,193	$28,772	.03%
* TOTAL COUNTY *	561	$11,521,234	$345,567	.35%
SCOTT COUNTY				
DAVENPORT*	2,300	$159,510,921	$4,784,313	4.91%
BETTENDORF	527	$38,496,251	$1,154,779	1.19%
BUFFALO	33	$725,818	$21,771	.02%
LE CLAIRE	67	$958,665	$28,757	.03%
BLUE GRASS	49	$875,235	$26,254	.03%
ELDRIDGE	83	$4,187,636	$125,618	.13%
PRINCETON	34	$1,090,114	$32,703	.03%
WALCOTT	60	$2,355,571	$70,668	.07%
DIXON	12	$150,986	$4,528	.00%
LONG GROVE	16	$111,962	$3,360	.00%
MCCAUSLAND	17	$170,178	$5,105	.01%
NEW LIBERTY	12	$30,263	$908	.00%
RIVERDALE	11	$251,997	$7,560	.01%
NON-PERMIT	72	$411,647	$12,385	.01%
OTHER	226	$6,217,720	$186,531	.19%
* TOTAL COUNTY *	3,519	$215,544,964	$6,465,240	6.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	265	$9,884,416	$296,458	.30%
ELK HORN	33	$619,611	$18,590	.02%
SHELBY	32	$323,200	$9,696	.01%
DEFIANCE	22	$210,436	$6,313	.01%
EARLING	36	$320,178	$9,605	.01%
IRWIN	34	$558,974	$16,772	.02%
PANAMA	21	$140,588	$4,218	.00%
PORTSMOUTH	15	$136,702	$4,103	.00%
WESTPHALIA	10	$113,246	$3,397	.00%
NON-PERMIT	2	$41,166	$1,235	.00%
OTHER	101	$1,087,546	$32,629	.03%
* TOTAL COUNTY *	571	$13,436,063	$403,016	.41%
SIOUX COUNTY				
HAWARDEN	130	$2,862,507	$85,806	.09%
ALTON	56	$1,452,407	$43,554	.04%
HULL	79	$1,514,988	$45,454	.05%
ORANGE CITY*	151	$5,613,004	$168,389	.17%
ROCK VALLEY	135	$4,306,858	$129,207	.13%
SIOUX CENTER	202	$6,502,134	$195,060	.20%
BOYDEN	42	$836,812	$25,087	.03%
HOSPERS	45	$740,382	$22,211	.02%
IRETON	43	$882,950	$26,491	.03%
GRANVILLE	24	$195,320	$5,858	.01%
MAURICE	18	$65,219	$1,956	.00%
NON-PERMIT	9	$58,030	$1,745	.00%
OTHER	179	$2,099,499	$62,985	.06%
* TOTAL COUNTY *	1,113	$27,130,110	$813,803	.84%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	922	$50,968,804	$1,529,021	1.57%
NEVADA*	190	$6,610,519	$198,303	.20%
STORY CITY	121	$3,842,671	$115,242	.12%
CAMBRIDGE	20	$106,657	$3,198	.00%
COLO	33	$363,504	$10,906	.01%
MAXWELL	33	$386,215	$11,582	.01%
ROLAND	46	$518,224	$15,539	.02%
SLATER	46	$1,566,036	$46,979	.05%
ZEARING	30	$261,962	$7,861	.01%
COLLINS	22	$146,329	$4,391	.00%
GILBERT	18	$135,432	$4,064	.00%
HUXLEY	52	$1,290,097	$38,683	.04%
MCCALLSBURG	19	$117,029	$3,511	.00%
NON-PERMIT	22	$89,267	$2,729	.00%
OTHER	165	$2,159,389	$64,669	.07%
* TOTAL COUNTY *	1,739	$68,562,135	$2,056,678	2.11%
TAMA COUNTY				
TAMA	133	$5,303,298	$159,083	.16%
DYSART	65	$1,012,342	$30,373	.03%
TOLEDO*	101	$4,727,116	$141,811	.15%
TRAER	101	$2,315,778	$69,464	.07%
GARWIN	28	$244,759	$7,343	.01%
GLADBROOK	56	$1,179,029	$35,359	.04%
CHELSEA	30	$621,269	$18,641	.02%
CLUTIER	13	$114,823	$3,422	.00%
ELBERON	12	$77,792	$2,333	.00%
LINCOLN	11	$338,155	$10,104	.01%
MONTOUR	12	$141,766	$4,252	.00%
NON-PERMIT	2	$13,499	$405	.00%
OTHER	118	$650,126	$19,503	.02%
* TOTAL COUNTY *	682	$16,739,752	$502,093	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	114	$1,900,209	$56,971	.06%
LENOX	79	$2,217,615	$66,525	.07%
CLEARFIELD	34	$322,697	$9,682	.01%
NEW MARKET	24	$161,114	$4,831	.00%
BLOCKTON	14	$97,225	$2,917	.00%
SHARPSBURG	12	$24,015	$719	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	77	$275,596	$8,270	.01%
* TOTAL COUNTY *	354	$4,998,471	$149,915	.15%
UNION COUNTY				
CRESTON*	328	$12,291,953	$368,757	.38%
AFTON	48	$838,142	$25,145	.03%
LORIMOR	24	$173,859	$5,216	.01%
NON-PERMIT	2	$733	$23	.00%
OTHER	78	$296,483	$8,892	.01%
* TOTAL COUNTY *	480	$13,601,170	$408,033	.42%
VAN BUREN COUNTY				
KEOSAUQUA*	63	$1,261,677	$37,782	.04%
BONAPARTE	25	$402,441	$12,074	.01%
FARMINGTON	55	$573,902	$17,214	.02%
MILTON	29	$298,649	$8,953	.01%
BIRMINGHAM	17	$205,784	$6,174	.01%
CANTRIL	21	$182,750	$5,483	.01%
STOCKPORT	19	$175,870	$5,275	.01%
NON-PERMIT	2	$733	$22	.00%
OTHER	129	$995,576	$29,866	.03%
* TOTAL COUNTY *	360	$4,097,382	$122,843	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	763	$35,710,726	$1,070,907	1.10%
ELDON	44	$638,959	$19,132	.02%
EDDYVILLE	32	$333,684	$10,012	.01%
AGENCY	35	$388,592	$11,657	.01%
BLAKESBURG	20	$137,633	$4,129	.00%
NON-PERMIT	16	$23,761	$720	.00%
OTHER	165	$1,713,103	$51,400	.05%
* TOTAL COUNTY *	1,075	$38,946,458	$1,167,957	1.20%
WARREN COUNTY				
INDIANOLA*	313	$10,812,512	$324,332	.33%
CARLISLE	78	$1,549,238	$46,479	.05%
NORWALK	73	$1,079,601	$32,390	.03%
MILO	26	$300,479	$9,013	.01%
CUMMING	11	$24,848	$747	.00%
HARTFORD	14	$132,207	$3,967	.00%
LACONA	25	$348,282	$10,449	.01%
MARTENSDALE	14	$151,066	$4,531	.00%
NEW VIRGINIA	21	$260,727	$7,822	.01%
ST MARYS	12	$121,459	$3,644	.00%
NON-PERMIT	4	$3,032	$94	.00%
OTHER	207	$2,670,156	$80,104	.08%
* TOTAL COUNTY *	798	$17,453,607	$523,572	.54%
WASHINGTON COUNTY				
WASHINGTON*	310	$12,527,601	$375,707	.39%
KALONA	123	$4,105,394	$123,123	.13%
BRIGHTON	38	$411,966	$12,358	.01%
RIVERSIDE	32	$539,092	$16,172	.02%
WELLMAN	63	$1,697,872	$50,934	.05%
AINSWORTH	21	$410,041	$12,226	.01%
CRAWFORDSVILLE	23	$175,474	$5,264	.01%
WEST CHESTER	14	$42,190	$1,267	.00%
NON-PERMIT	2	$8,500	$255	.00%
OTHER	171	$1,435,207	$43,054	.04%
* TOTAL COUNTY *	797	$21,353,337	$640,360	.66%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	115	$2,813,121	$84,393	.09%
SEYMOUR	49	$446,415	$13,392	.01%
ALLERTON	35	$257,274	$7,719	.01%
HUMESTON	51	$949,002	$28,470	.03%
LINEVILLE	12	$156,698	$4,701	.00%
PROMISE CITY	12	$119,346	$3,581	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	93	$802,741	$24,028	.02%
* TOTAL COUNTY *	367	$5,544,597	$166,284	.17%
WEBSTER COUNTY				
FT DODGE*	881	$49,354,121	$1,480,515	1.52%
GOWRIE	65	$1,221,333	$36,555	.04%
DAYTON	51	$1,106,406	$33,194	.03%
LEHIGH	28	$595,391	$17,861	.02%
OTHO	12	$38,359	$1,152	.00%
BADGER	19	$225,104	$6,752	.01%
CALLENDAR	19	$451,632	$13,550	.01%
DUNCOMBE	17	$167,577	$5,029	.01%
HARCOURT	19	$633,973	$19,020	.02%
MOORLAND	13	$126,286	$3,789	.00%
VINCENT	14	$425,820	$12,773	.01%
NON-PERMIT	13	$197,996	$5,944	.01%
OTHER	246	$6,096,796	$182,904	.19%
* TOTAL COUNTY *	1,397	$60,640,794	$1,819,038	1.87%
WINNEBAGO COUNTY				
FOREST CITY*	148	$3,939,865	$118,156	.12%
BUFFALO CENTER	76	$1,769,186	$53,029	.05%
LAKE MILLS	122	$2,837,746	$85,135	.09%
THOMPSON	37	$777,807	$23,337	.02%
LELAND	17	$52,911	$1,588	.00%
RAKE	22	$289,980	$8,699	.01%
NON-PERMIT	2	$11,033	$332	.00%
OTHER	88	$1,508,397	$45,250	.05%
* TOTAL COUNTY *	512	$11,186,925	$335,526	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	301	$11,738,658	$352,085	.36%
CALMAR	57	$1,287,893	$38,641	.04%
OSSIAN	63	$1,068,858	$32,057	.03%
FT. ATKINSON	32	$1,120,448	$33,613	.03%
RIDGEWAY	19	$168,480	$5,055	.01%
SPILLVILLE	26	$491,699	$14,747	.02%
NON-PERMIT	1	$1,733	$52	.00%
OTHER	181	$2,840,248	$85,195	.09%
* TOTAL COUNTY *	680	$18,718,017	$561,445	.58%
WOODBURY COUNTY				
SIOUX CITY*	1,986	$123,251,784	$3,697,529	3.80%
MOVILLE	59	$1,921,613	$57,636	.06%
ANTHON	56	$1,180,623	$35,420	.04%
CORRECTIONVILLE	56	$748,903	$22,468	.02%
DANBURY	33	$419,786	$12,584	.01%
SERGEANT BLUFF	63	$1,098,071	$32,947	.03%
SLOAN	37	$620,093	$18,605	.02%
CUSHING	26	$105,843	$3,178	.00%
HORNICK	15	$230,158	$6,903	.01%
LAWTON	27	$293,141	$8,796	.01%
OTO	12	$51,035	$1,533	.00%
PIERSON	24	$388,801	$11,662	.01%
SALIX	17	$219,838	$6,595	.01%
SMITHLAND	15	$92,142	$2,764	.00%
NON-PERMIT	46	$360,286	$10,836	.01%
OTHER	95	$1,064,523	$31,933	.03%
* TOTAL COUNTY *	2,567	$132,046,640	$3,961,389	4.07%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	49	$732,868	$21,985	.02%
NORTHWOOD*	96	$3,283,627	$98,502	.10%
FERTILE	16	$195,220	$5,857	.01%
GRAFTON	23	$268,477	$8,056	.01%
HANLONTOWN	16	$172,092	$5,164	.01%
JOICE	14	$61,593	$1,849	.00%
KENSETT	21	$301,095	$9,031	.01%
NON-PERMIT	3	$7,733	$234	.00%
OTHER	72	$632,172	$18,969	.02%
* TOTAL COUNTY *	310	$5,654,877	$169,647	.17%
WRIGHT COUNTY				
CLARION*	165	$7,228,722	$216,829	.22%
EAGLE GROVE	153	$4,528,485	$135,855	.14%
BELMOND	128	$4,610,948	$138,332	.14%
DOWS	49	$525,798	$15,774	.02%
GOLDFIELD	34	$1,196,250	$35,889	.04%
ROWAN	20	$267,725	$8,034	.01%
WOOLSTOCK	13	$901,517	$27,045	.03%
NON-PERMIT	1	$6,400	$192	.00%
OTHER	89	$1,101,404	$33,042	.03%
* TOTAL COUNTY *	652	$20,367,249	$610,992	.63%
* LATE FILERS *	5,411	$40,924,686	$1,227,232	1.26%
** GRAND TOTAL **	92,254	$3,247,424,529	$97,409,019	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	17	$43,568
* TOTAL *	17	$43,568

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$14,930
BLDG. MTL.	20	$35,930
GEN. MDSE.	7	$9,322
FOOD	7	$7,359
MOTOR VEH.	37	$23,422
APPAREL	7	$4,816
HOME FURN.	12	$2,813
EAT DRINK	25	$25,334
SPECIALTY	47	$12,867
SERVICES	111	$26,450
WHOLESALE	40	$80,774
MISC.	47	$43,597
* TOTAL *	370	$287,614

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	5	$7,086
GEN. MDSE.		
FOOD	8	$6,679
MOTOR VEH.	15	$13,419
APPAREL		
HOME FURN.	6	$3,941
EAT DRINK	21	$12,178
SPECIALTY	31	$9,360
SERVICES	61	$10,190
WHOLESALE	23	$26,368
MISC.	31	$37,652
* TOTAL *	201	$126,873

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$18,901	13	$57,589	19	$76,490
BLDG. MTL.	6	$9,643	17	$26,490	23	$36,133
GEN. MDSE.	6	$23,394	7	$6,241	13	$29,635
FOOD	5	$17,451	10	$7,456	15	$24,907
MOTOR VEH.	21	$17,906	25	$10,104	46	$28,010
APPAREL	8	$7,089	9	$4,599	17	$11,688
HOME FURN.	5	$4,278	10	$4,691	15	$8,969
EAT DRINK	15	$9,330	36	$24,597	51	$33,927
SPECIALTY	27	$12,059	54	$7,915	81	$19,974
SERVICES	78	$17,342	107	$26,292	185	$43,634
WHOLESALE	11	$27,750	36	$34,513	47	$62,263
MISC.	22	$5,362	50	$31,869	72	$37,231
* TOTAL *	210	$170,505	374	$242,356	584	$412,861

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$46,188	11	$22,156	17	$68,344
BLDG. MTL.	12	$25,469	8	$5,110	20	$30,579
GEN. MDSE.	12	$52,136			12	$52,136
FOOD	11	$22,838	10	$1,789	21	$24,627
MOTOR VEH.	33	$30,684	16	$2,064	49	$32,748
APPAREL	12	$11,860			12	$11,860
HOME FURN.	10	$9,049			10	$9,049
EAT DRINK	22	$25,755	22	$6,818	44	$32,573
SPECIALTY	54	$22,348	44	$7,391	98	$29,739
SERVICES	86	$22,878	73	$6,179	159	$29,057
WHOLESALE	20	$39,505	19	$16,736	39	$56,241
MISC.	24	$36,701	45	$6,686	69	$43,387
* TOTAL *	302	$345,411	248	$74,929	550	$420,340

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$33,742	9	$2,272	15	$36,014
BLDG. MTL.	12	$11,462	6	$2,550	18	$14,012
GEN. MDSE.						
FOOD	5	$9,322	6	$2,881	11	$12,203
MOTOR VEH.	8	$9,692	9	$4,340	17	$14,032
APPAREL	8	$4,991			8	$4,991
HOME FURN.	8	$11,449			8	$11,449
EAT DRINK	9	$9,716	16	$6,192	25	$15,908
SPECIALTY	25	$9,920	26	$1,245	51	$11,165
SERVICES	44	$13,289	46	$10,669	90	$23,958
WHOLESALE	15	$19,771	24	$14,417	39	$34,188
MISC.	28	$16,336	33	$5,117	61	$21,453
* TOTAL *	168	$149,690	175	$49,683	343	$199,373

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					16	$19,430
BLDG. MTL.	5	$12,360	5	$23,796	19	$21,165
GEN. MDSE.			7	$14,354		
FOOD					12	$7,861
MOTOR VEH.	9	$15,716	19	$17,085	26	$11,353
APPAREL	6	$5,881	7	$10,339		
HOME FURN.			12	$13,372	8	$4,856
EAT DRINK	13	$8,199	14	$20,038	34	$15,965
SPECIALTY	11	$5,536	34	$14,863	68	$29,025
SERVICES	38	$12,893	53	$15,362	126	$17,573
WHOLESALE	14	$9,657	21	$42,777	62	$52,040
MISC.	25	$37,389	36	$73,992	61	$10,135
* TOTAL *	121	$107,631	208	$245,978	432	$189,403

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$19,430
BLDG. MTL.	29	$57,321
GEN. MDSE.	7	$14,354
FOOD	12	$7,861
MOTOR VEH.	54	$44,154
APPAREL	13	$16,220
HOME FURN.	20	$18,228
EAT DRINK	61	$44,202
SPECIALTY	113	$49,424
SERVICES	217	$45,828
WHOLESALE	97	$104,474
MISC.	122	$121,516
* TOTAL *	761	$543,012

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$478,832	8	$140,665		
BLDG. MTL.	56	$186,546	25	$92,045		
GEN. MDSE.	24	$530,603	10	$135,801		
FOOD	53	$154,622	25	$66,978		
MOTOR VEH.	151	$189,799	61	$81,973	7	$2,852
APPAREL	54	$93,216	43	$66,184		
HOME FURN.	94	$203,774	39	$55,061		
EAT DRINK	165	$295,564	73	$153,826	10	$7,588
SPECIALTY	409	$290,987	211	$111,633	24	$6,566
SERVICES	550	$434,861	226	$117,481	20	$7,582
WHOLESALE	179	$544,177	53	$73,740	5	$963
MISC.	209	$260,538	81	$129,517	19	$17,814
* TOTAL *	1,958	$3,663,519	855	$1,224,904	85	$43,365

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$18,382	35	$637,879
BLDG. MTL.	14	$17,598	95	$296,189
GEN. MDSE.	6	$5,183	40	$671,587
FOOD	10	$13,748	88	$235,348
MOTOR VEH.	31	$15,047	250	$289,671
APPAREL			97	$159,400
HOME FURN.	10	$2,946	143	$261,781
EAT DRINK	28	$18,293	276	$475,271
SPECIALTY	64	$16,379	708	$425,565
SERVICES	119	$23,460	915	$583,384
WHOLESALE	47	$52,045	284	$670,925
MISC.	88	$14,574	397	$422,443
* TOTAL *	430	$197,655	3,328	$5,129,443

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$61,886	13	$27,053	18	$88,939
BLDG. MTL.	15	$28,082	14	$12,237	29	$40,319
GEN. MDSE.	11	$50,046			11	$50,046
FOOD	12	$28,582	11	$8,679	23	$37,261
MOTOR VEH.	31	$38,641	26	$7,816	57	$46,457
APPAREL	11	$14,186			11	$14,186
HOME FURN.	15	$33,645	10	$9,505	25	$43,150
EAT DRINK	35	$47,813	21	$6,508	56	$54,321
SPECIALTY	93	$36,079	65	$5,437	158	$41,516
SERVICES	132	$36,718	88	$9,854	220	$46,572
WHOLESALE	34	$25,626	35	$31,485	69	$57,111
MISC.	53	$32,512	59	$24,113	112	$56,625
* TOTAL *	447	$433,816	342	$142,687	789	$576,503

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$30,667	20	$30,667
BLDG. MTL.	10	$27,053	30	$37,230	40	$64,283
GEN. MDSE.	8	$38,332	9	$8,650	17	$46,982
FOOD			16	$11,441	16	$11,441
MOTOR VEH.	27	$27,027	33	$23,847	60	$50,874
APPAREL	20	$18,340	9	$2,105	29	$20,445
HOME FURN.	11	$10,697	13	$4,506	24	$15,203
EAT DRINK	23	$27,334	28	$22,588	51	$49,922
SPECIALTY	57	$28,526	90	$13,555	147	$42,081
SERVICES	84	$60,328	130	$41,699	214	$102,027
WHOLESALE	24	$67,248	57	$76,297	81	$143,545
MISC.	43	$93,518	84	$23,278	127	$116,796
* TOTAL *	307	$398,403	519	$295,863	826	$694,266

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$20,381	15	$20,381
BLDG. MTL.	10	$23,139	21	$23,739	31	$46,878
GEN. MDSE.	5	$26,750			5	$26,750
FOOD			16	$9,288	16	$9,288
MOTOR VEH.	19	$18,107	32	$21,558	51	$39,665
APPAREL	8	$5,589			8	$5,589
HOME FURN.	6	$4,207	14	$5,909	20	$10,116
EAT DRINK	23	$25,635	36	$18,284	59	$43,919
SPECIALTY	47	$23,525	67	$5,305	114	$28,830
SERVICES	72	$15,063	131	$23,734	203	$38,797
WHOLESALE	25	$66,777	65	$71,972	90	$138,749
MISC.	37	$56,016	51	$14,838	88	$70,854
* TOTAL *	252	$264,808	448	$215,008	700	$479,816

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$65,560	19	$22,558	27	$88,118
BLDG. MTL.	10	$25,439	20	$51,191	30	$76,630
GEN. MDSE.	7	$49,616	6	$5,274	13	$54,890
FOOD	6	$30,018	7	$3,451	13	$33,469
MOTOR VEH.	37	$43,312	29	$9,067	66	$52,379
APPAREL	18	$26,553	6	$2,045	24	$28,598
HOME FURN.	25	$17,257	8	$16,443	33	$33,700
EAT DRINK	26	$41,448	34	$14,591	60	$56,039
SPECIALTY	61	$51,711	62	$8,730	123	$60,441
SERVICES	112	$44,307	108	$14,945	220	$59,252
WHOLESALE	35	$61,850	56	$82,709	91	$144,559
MISC.	44	$43,557	72	$16,902	116	$60,459
* TOTAL *	389	$500,628	427	$247,906	816	$748,534

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$83,008
BLDG. MTL.	35	$49,299
GEN. MDSE.	9	$12,214
FOOD	21	$12,708
MOTOR VEH.	48	$25,841
APPAREL	8	$4,770
HOME FURN.	23	$8,834
EAT DRINK	44	$24,882
SPECIALTY	92	$15,955
SERVICES	208	$43,368
WHOLESALE	56	$70,631
MISC.	84	$18,376
* TOTAL *	659	$369,886

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$54,191
BLDG. MTL.	21	$27,997
GEN. MDSE.	10	$11,883
FOOD	18	$16,385
MOTOR VEH.	32	$18,062
APPAREL	13	$11,998
HOME FURN.	27	$8,597
EAT DRINK	31	$19,459
SPECIALTY	75	$21,631
SERVICES	150	$44,963
WHOLESALE	64	$86,576
MISC.	68	$11,423
* TOTAL *	524	$333,165

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$64,343	27	$24,343	34	$88,686
BLDG. MTL.	16	$60,872	18	$20,379	34	$81,251
GEN. MDSE.	9	$81,461	9	$6,879	18	$88,340
FOOD	7	$32,232	11	$6,148	18	$38,380
MOTOR VEH.	26	$35,703	37	$19,434	63	$55,137
APPAREL	14	$21,590			14	$21,590
HOME FURN.	17	$38,089	13	$13,003	30	$51,092
EAT DRINK	32	$51,748	41	$23,865	73	$75,613
SPECIALTY	57	$43,139	58	$8,813	115	$51,952
SERVICES	116	$47,201	104	$29,061	220	$76,262
WHOLESALE	45	$90,349	67	$78,093	112	$168,442
MISC.	43	$8,612	56	$26,273	99	$34,885
* TOTAL *	389	$575,339	441	$256,291	830	$831,630

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$14,374	22	$14,374
BLDG. MTL.	12	$46,628	14	$11,185	26	$57,813
GEN. MDSE.	11	$66,901	5	$3,591	16	$70,492
FOOD	9	$27,316	8	$7,104	17	$34,420
MOTOR VEH.	35	$23,658	26	$13,607	61	$37,265
APPAREL	18	$16,710			18	$16,710
HOME FURN.	10	$3,244	12	$3,249	22	$6,493
EAT DRINK	19	$27,995	27	$16,067	46	$44,062
SPECIALTY	51	$29,787	50	$8,629	101	$38,416
SERVICES	87	$30,060	115	$33,409	202	$63,469
WHOLESALE	36	$59,101	48	$40,798	84	$99,899
MISC.	47	$65,863	53	$12,728	100	$78,591
* TOTAL *	335	$397,263	380	$164,741	715	$562,004

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$16,485	18	$16,485
BLDG. MTL.	5	$12,213	11	$13,020	16	$25,233
GEN. MDSE.	5	$14,252	6	$4,447	11	$18,699
FOOD	5	$9,398	8	$6,732	13	$16,130
MOTOR VEH.	13	$15,416	39	$25,074	52	$40,490
APPAREL	9	$9,256			9	$9,256
HOME FURN.	5	$8,587	15	$5,268	20	$13,855
EAT DRINK	9	$6,712	33	$30,020	42	$36,732
SPECIALTY	33	$11,147	82	$13,367	115	$24,514
SERVICES	49	$13,200	155	$28,843	204	$42,043
WHOLESALE	22	$29,008	62	$89,274	84	$118,282
MISC.	26	$39,222	87	$33,444	113	$72,666
* TOTAL *	181	$168,411	516	$265,974	697	$434,385

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$156,576	5	$30,272	12	$5,873
BLDG. MTL.	24	$79,354	9	$21,706	10	$22,889
GEN. MDSE.	14	$282,078	8	$11,301		
FOOD	20	$63,902	6	$21,095	10	$3,620
MOTOR VEH.	72	$90,708	29	$40,153	17	$7,815
APPAREL	34	$61,223	14	$12,702		
HOME FURN.	33	$42,844	13	$6,398		
EAT DRINK	80	$126,684	31	$52,774	19	$27,511
SPECIALTY	180	$122,352	53	$26,544	54	$13,914
SERVICES	260	$206,865	84	$43,035	74	$13,944
WHOLESALE	89	$190,861	25	$17,726	49	$14,881
MISC.	100	$51,849	34	$19,346	49	$14,675
* TOTAL *	914	$1,475,296	311	$303,052	294	$125,022

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$192,721
BLDG. MTL.	43	$123,949
GEN. MDSE.	22	$293,379
FOOD	36	$88,617
MOTOR VEH.	118	$138,676
APPAREL	48	$73,925
HOME FURN.	46	$49,242
EAT DRINK	130	$206,969
SPECIALTY	287	$162,810
SERVICES	418	$263,744
WHOLESALE	163	$223,468
MISC.	183	$85,870
* TOTAL *	1,519	$1,903,370

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$53,658	14	$11,229	20	$64,887
BLDG. MTL.	10	$17,300	8	$25,475	18	$42,775
GEN. MDSE.	6	$44,119			6	$44,119
FOOD	7	$25,208			7	$25,208
MOTOR VEH.	21	$28,655	22	$9,326	43	$37,981
APPAREL	15	$22,328			15	$22,328
HOME FURN.	10	$16,519	6	$1,737	16	$18,256
EAT DRINK	23	$29,077	16	$7,009	39	$36,086
SPECIALTY	48	$24,741	50	$5,841	98	$30,582
SERVICES	99	$23,354	92	$20,447	191	$43,801
WHOLESALE	23	$18,676	36	$21,879	59	$40,555
MISC.	31	$33,673	67	$17,460	98	$51,133
* TOTAL *	299	$337,308	311	$120,403	610	$457,711

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

CHICKASAW CLASS	NEW HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$18,640	15	$18,640
BLDG. MTL.	8	$26,689	17	$16,015	25	$42,704
GEN. MDSE.	6	$14,673	5	$865	11	$15,538
FOOD			12	$4,996	12	$4,996
MOTOR VEH.	26	$31,433	26	$21,293	52	$52,726
APPAREL	8	$6,402	5	$1,583	13	$7,985
HOME FURN.	6	$5,925	5	$3,328	11	$9,253
EAT DRINK	12	$12,649	27	$17,962	39	$30,611
SPECIALTY	29	$15,755	57	$4,271	86	$20,026
SERVICES	52	$22,852	88	$16,094	140	$38,946
WHOLESALE	18	$51,974	44	$43,445	62	$95,419
MISC.	28	$45,780	51	$22,949	79	$68,729
* TOTAL *	193	$234,132	352	$171,441	545	$405,573

CLARKE CLASS	OSCEOLA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$21,785			6	$21,785
GEN. MDSE.	5	$27,107			5	$27,107
FOOD	8	$16,672			8	$16,672
MOTOR VEH.	18	$11,710	9	$783	27	$12,493
APPAREL	6	$5,266			6	$5,266
HOME FURN.	10	$5,609			10	$5,609
EAT DRINK	15	$17,054			15	$17,054
SPECIALTY	36	$8,417	17	$1,216	53	$9,633
SERVICES	63	$17,502	33	$7,238	96	$24,740
WHOLESALE	22	$49,803	17	$4,722	39	$54,525
MISC.	20	$60,394	23	$20,028	43	$80,422
* TOTAL *	209	$241,319	99	$33,987	308	$275,306

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$60,400	17	$12,530	25	$72,930
BLDG. MTL.	25	$54,607	12	$15,929	37	$70,536
GEN. MDSE.	10	$101,011			10	$101,011
FOOD	14	$38,713	7	$1,349	21	$40,062
MOTOR VEH.	27	$65,734	19	$5,663	46	$71,397
APPAREL	34	$42,622			34	$42,622
HOME FURN.	31	$33,540	7	$3,382	38	$36,922
EAT DRINK	38	$59,112	17	$5,216	55	$64,328
SPECIALTY	93	$60,362	42	$3,291	135	$63,653
SERVICES	150	$82,173	59	$3,951	209	$86,124
WHOLESALE	53	$101,087	42	$73,230	95	$174,317
MISC.	55	$34,931	29	$2,241	84	$37,172
* TOTAL *	538	$734,292	251	$126,782	789	$861,074

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$47,794
BLDG. MTL.	40	$67,987
GEN. MDSE.	15	$14,968
FOOD	27	$21,409
MOTOR VEH.	63	$39,698
APPAREL	8	$8,988
HOME FURN.	18	$11,779
EAT DRINK	66	$44,327
SPECIALTY	109	$26,338
SERVICES	210	$41,362
WHOLESALE	104	$169,186
MISC.	87	$15,086
* TOTAL *	779	$508,922

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$161,124				
BLDG. MTL.	22	$71,767	5	$11,137		
GEN. MDSE.	12	$216,299				
FOOD	25	$86,713				
MOTOR VEH.	57	$119,141	13	$5,336	9	$3,544
APPAREL	25	$26,429				
HOME FURN.	36	$68,817	8	$9,689	5	$283
EAT DRINK	94	$136,887	15	$15,892	9	$9,628
SPECIALTY	147	$166,985	21	$15,103	19	$1,229
SERVICES	279	$110,520	56	$9,306	30	$5,049
WHOLESALE	52	$79,371	29	$37,373	5	$4,560
MISC.	93	$99,860	35	$79,348	14	$14,450
* TOTAL *	853	$1,343,913	182	$183,184	91	$38,743

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$11,215	34	$172,339
BLDG. MTL.	14	$9,521	41	$92,425
GEN. MDSE.			12	$216,299
FOOD	8	$3,364	33	$90,077
MOTOR VEH.	29	$15,314	108	$143,335
APPAREL			25	$26,429
HOME FURN.	9	$6,271	58	$85,060
EAT DRINK	35	$16,797	153	$179,204
SPECIALTY	58	$3,149	245	$186,466
SERVICES	139	$36,112	504	$160,987
WHOLESALE	48	$43,224	134	$164,528
MISC.	99	$10,249	241	$203,907
* TOTAL *	462	$155,216	1,588	$1,721,056

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$42,857	18	$21,644	23	$64,501
BLDG. MTL.	17	$40,650	15	$12,217	32	$52,867
GEN. MDSE.	8	$46,841			8	$46,841
FOOD	7	$22,945	15	$6,367	22	$29,312
MOTOR VEH.	22	$25,546	29	$13,950	51	$39,496
APPAREL	15	$16,634			15	$16,634
HOME FURN.	15	$9,319	9	$548	24	$9,867
EAT DRINK	34	$43,057	28	$15,762	62	$58,819
SPECIALTY	44	$28,491	45	$6,358	89	$34,849
SERVICES	67	$27,197	118	$21,363	185	$48,560
WHOLESALE	20	$32,485	51	$27,558	71	$60,043
MISC.	38	$14,212	45	$13,537	83	$27,749
* TOTAL *	292	$350,234	373	$139,304	665	$489,538

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$75,241	32	$75,241
BLDG. MTL.	8	$19,718	29	$28,962	37	$48,680
GEN. MDSE.	9	$49,865	12	$14,830	21	$64,695
FOOD			18	$13,600	18	$13,600
MOTOR VEH.	24	$28,231	59	$29,052	83	$57,283
APPAREL	12	$13,256	8	$2,499	20	$15,755
HOME FURN.	10	$6,857	22	$6,275	32	$13,132
EAT DRINK	18	$16,307	43	$26,825	61	$43,132
SPECIALTY	35	$16,804	120	$22,076	155	$38,880
SERVICES	97	$39,285	206	$74,749	303	$114,034
WHOLESALE	21	$34,982	85	$85,826	106	$120,808
MISC.	43	$66,330	76	$49,182	119	$115,512
* TOTAL *	277	$291,635	710	$429,117	987	$720,752

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			11	$6,347	11	$6,347
GEN. MDSE.	5	$9,963			5	$9,963
FOOD			5	$1,500	5	$1,500
MOTOR VEH.	13	$11,663	9	$1,909	22	$13,572
APPAREL	5	$5,356			5	$5,356
HOME FURN.						
EAT DRINK	10	$7,842	5	$2,347	15	$10,189
SPECIALTY	21	$12,016	33	$3,915	54	$15,931
SERVICES	56	$19,395	39	$4,474	95	$23,869
WHOLESALE	7	$13,880	28	$35,257	35	$49,137
MISC.	34	$65,017	33	$3,500	67	$68,517
* TOTAL *	151	$145,132	163	$59,249	314	$204,381

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$15,560	10	$15,560
BLDG. MTL.			11	$8,799	11	$8,799
GEN. MDSE.			7	$9,463	7	$9,463
FOOD						
MOTOR VEH.	7	$6,782	22	$5,682	29	$12,464
APPAREL			5	$2,837	5	$2,837
HOME FURN.			8	$7,606	8	$7,606
EAT DRINK	7	$7,113	19	$7,927	26	$15,040
SPECIALTY	15	$2,492	40	$5,633	55	$8,125
SERVICES	22	$2,960	60	$9,585	82	$12,545
WHOLESALE	9	$11,147	24	$25,810	33	$36,957
MISC.	21	$28,161	24	$10,649	45	$38,810
* TOTAL *	81	$58,655	230	$109,551	311	$168,206

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$6,023	14	$6,023
BLDG. MTL.	12	$55,468	13	$25,787	25	$81,255
GEN. MDSE.	6	$33,334			6	$33,334
FOOD	5	$19,396	11	$6,718	16	$26,114
MOTOR VEH.	22	$34,861	17	$5,238	39	$40,099
APPAREL	10	$10,995			10	$10,995
HOME FURN.	7	$6,068	7	$4,352	14	$10,420
EAT DRINK	14	$12,774	23	$10,704	37	$23,478
SPECIALTY	35	$20,372	34	$9,246	69	$29,618
SERVICES	66	$11,405	82	$14,337	148	$25,742
WHOLESALE	23	$43,819	56	$57,586	79	$101,405
MISC.	31	$62,916	59	$11,514	83	$72,533
* TOTAL *	231	$311,408	309	$149,608	540	$461,016

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$185,128				
BLDG. MTL.	18	$36,971			8	$6,671
GEN. MDSE.	8	$174,626	5	$83,591		
FOOD	39	$73,917			5	$5,198
MOTOR VEH.	47	$67,217	8	$17,298	40	$19,243
APPAREL	26	$39,239	21	$62,317		
HOME FURN.	41	$62,410	5	$5,842	9	$6,115
EAT DRINK	70	$120,257	9	$4,735	15	$12,881
SPECIALTY	160	$84,990	25	$32,761	47	$3,184
SERVICES	212	$125,411	40	$18,764	66	$11,748
WHOLESALE	66	$131,213	12	$27,717	23	$51,905
MISC.	81	$64,530	21	$51,939	65	$16,121
* TOTAL *	776	$1,165,909	146	$304,964	278	$133,066

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$185,128
BLDG. MTL.	26	$43,642
GEN. MDSE.	13	$258,217
FOOD	44	$79,115
MOTOR VEH.	95	$103,758
APPAREL	47	$101,556
HOME FURN.	55	$74,367
EAT DRINK	94	$137,873
SPECIALTY	232	$120,935
SERVICES	318	$155,923
WHOLESALE	101	$210,835
MISC.	167	$132,590
* TOTAL *	1,200	$1,603,939

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$30,091	23	$33,685	28	$63,776
BLDG. MTL.	6	$12,866	12	$15,605	18	$28,471
GEN. MDSE.						
FOOD	5	$14,393	7	$6,016	12	$20,409
MOTOR VEH.	17	$21,521	32	$35,729	49	$57,250
APPAREL	9	$20,285	10	$6,947	19	$27,232
HOME FURN.	12	$15,489	16	$9,309	28	$24,798
EAT DRINK	17	$16,312	69	$64,844	86	$81,156
SPECIALTY	38	$45,208	90	$27,458	128	$72,666
SERVICES	67	$26,267	149	$58,168	216	$84,435
WHOLESALE	12	$7,553	34	$43,098	46	$50,651
MISC.	28	$26,824	66	$13,771	94	$40,595
* TOTAL *	216	$236,809	508	$314,630	724	$551,439

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$306,904			16	$17,519
BLDG. MTL.	50	$154,348			19	$54,360
GEN. MDSE.	18	$517,020	6	$23,213		
FOOD	53	$124,738	6	$5,430	16	$8,541
MOTOR VEH.	101	$121,331	10	$10,252	33	$39,690
APPAREL	61	$97,150	5	$4,493		
HOME FURN.	72	$91,902	8	$18,400	7	$8,711
EAT DRINK	157	$246,716	15	$11,806	52	$45,729
SPECIALTY	307	$234,139	27	$12,174	64	$16,588
SERVICES	437	$303,158	46	$24,741	138	$35,082
WHOLESALE	127	$213,071	15	$73,503	68	$83,913
MISC.	152	$109,300	18	$62,924	105	$31,014
* TOTAL *	1,552	$2,519,777	156	$246,936	518	$341,147

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$324,423
BLDG. MTL.	69	$208,708
GEN. MDSE.	24	$540,233
FOOD	75	$138,709
MOTOR VEH.	144	$171,273
APPAREL	66	$101,643
HOME FURN.	87	$119,013
EAT DRINK	224	$304,251
SPECIALTY	398	$262,901
SERVICES	621	$362,981
WHOLESALE	210	$370,487
MISC.	275	$203,238
* TOTAL *	2,226	$3,107,860

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$52,418	10	$12,645	16	$65,063
BLDG. MTL.	9	$22,743	7	$7,138	16	$29,881
GEN. MDSE.	10	$45,953			10	$45,953
FOOD	5	$20,398	6	$2,739	11	$23,137
MOTOR VEH.	20	$23,436	15	$2,982	35	$26,418
APPAREL	8	$25,027			8	$25,027
HOME FURN.	13	$12,639			13	$12,639
EAT DRINK	18	$26,618	15	$9,946	33	$36,564
SPECIALTY	45	$21,162	27	$3,438	72	$24,600
SERVICES	80	$19,421	55	$9,114	135	$28,535
WHOLESALE	23	$59,378	25	$26,331	48	$85,709
MISC.	28	$5,493	38	$13,243	66	$18,736
* TOTAL *	265	$334,686	198	$87,576	463	$422,262

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$50,584	5	$29,108	27	$18,415
BLDG. MTL.	11	$15,136	5	$11,402	18	$18,038
GEN. MDSE.	10	$44,299			5	$31,419
FOOD	6	$18,083			19	$9,122
MOTOR VEH.	21	$26,371	15	$13,199	37	$17,023
APPAREL	18	$15,451				
HOME FURN.	13	$11,798			10	$563
EAT DRINK	22	$27,493	11	$9,062	28	$18,417
SPECIALTY	53	$27,321	22	$9,427	45	$4,753
SERVICES	79	$38,445	31	$10,912	122	$20,553
WHOLESALE	24	$52,019	13	$25,227	60	$115,533
MISC.	27	$8,463	25	$37,024	56	$16,583
* TOTAL *	291	$335,463	127	$145,361	427	$270,419

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$98,107
BLDG. MTL.	34	$44,576
GEN. MDSE.	15	$75,718
FOOD	25	$27,205
MOTOR VEH.	73	$56,593
APPAREL	18	$15,451
HOME FURN.	23	$12,361
EAT DRINK	61	$54,972
SPECIALTY	120	$41,501
SERVICES	232	$69,910
WHOLESALE	97	$192,779
MISC.	108	$62,070
* TOTAL *	845	$751,243

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$63,971	13	$13,439	19	$77,410
BLDG. MTL.	10	$31,111	13	$12,990	23	$44,101
GEN. MDSE.	9	$67,432	5	$2,294	14	$69,726
FOOD	7	$26,414	11	$2,539	18	$28,953
MOTOR VEH.	22	$26,626	18	$13,832	40	$40,458
APPAREL	16	$17,724			16	$17,724
HOME FURN.	14	$15,245	11	$2,666	25	$17,911
EAT DRINK	23	$37,219	17	$9,251	40	$46,470
SPECIALTY	59	$39,221	52	$7,675	111	$46,896
SERVICES	93	$32,891	102	$14,309	195	$47,200
WHOLESALE	32	$49,450	41	$61,555	73	$111,005
MISC.	41	$17,899	52	$6,873	93	$24,772
* TOTAL *	332	$425,203	335	$147,423	667	$572,626

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

FRANKLIN CLASS	HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$49,815	14	$11,514	20	$61,329
BLDG. MTL.	7	$23,992	10	$6,557	17	$30,549
GEN. MDSE.						
FOOD			10	$1,069	10	$1,069
MOTOR VEH.	15	$24,259	17	$6,443	32	$30,702
APPAREL	9	$8,305			9	$8,305
HOME FURN.	13	$4,464	7	$2,339	20	$6,803
EAT DRINK	20	$22,637	15	$5,737	35	$28,374
SPECIALTY	32	$17,287	28	$3,717	60	$21,004
SERVICES	55	$20,610	63	$6,716	118	$27,326
WHOLESALE	22	$57,117	47	$51,167	69	$108,284
MISC.	39	$31,781	45	$20,212	84	$51,993
* TOTAL *	218	$260,267	256	$115,471	474	$375,738

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$17,380
BLDG. MTL.	19	$12,871
GEN. MDSE.	8	$31,854
FOOD	9	$16,538
MOTOR VEH.	29	$15,216
APPAREL	6	$6,355
HOME FURN.	8	$3,226
EAT DRINK	25	$16,019
SPECIALTY	41	$8,778
SERVICES	103	$23,437
WHOLESALE	32	$37,285
MISC.	31	$5,993
* TOTAL *	330	$194,952

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$7,127	12	$7,127
BLDG. MTL.	9	$9,702	8	$4,337	17	$14,039
GEN. MDSE.	6	$20,307			6	$20,307
FOOD			6	$3,626	6	$3,626
MOTOR VEH.	12	$11,516	26	$6,287	38	$17,803
APPAREL	11	$8,179			11	$8,179
HOME FURN.	8	$3,660			8	$3,660
EAT DRINK	14	$15,486	16	$7,011	30	$22,497
SPECIALTY	47	$15,936	26	$1,254	73	$17,190
SERVICES	70	$26,565	69	$14,780	139	$41,345
WHOLESALE	18	$31,459	31	$38,952	49	$70,411
MISC.	34	$72,213	33	$13,237	67	$85,450
* TOTAL *	229	$215,023	227	$96,611	456	$311,634

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$28,884	14	$17,978	19	$46,862
BLDG. MTL.	6	$4,341	8	$9,210	14	$13,551
GEN. MDSE.			7	$3,692	7	$3,692
FOOD			10	$9,111	10	$9,111
MOTOR VEH.	15	$12,649	25	$9,160	40	$21,809
APPAREL	7	$5,147			7	$5,147
HOME FURN.			16	$3,283	16	$3,283
EAT DRINK	9	$6,050	27	$17,160	36	$23,210
SPECIALTY	20	$7,212	55	$7,399	75	$14,611
SERVICES	32	$7,001	94	$15,541	126	$22,542
WHOLESALE	13	$51,373	50	$79,695	63	$131,068
MISC.	25	$39,163	49	$13,475	74	$52,638
* TOTAL *	132	$161,820	355	$185,704	487	$347,524

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$61,085
BLDG. MTL.	15	$22,130
GEN. MDSE.	5	$3,991
FOOD	14	$13,833
MOTOR VEH.	36	$14,219
APPAREL	8	$4,386
HOME FURN.	7	$2,406
EAT DRINK	28	$19,442
SPECIALTY	72	$11,794
SERVICES	142	$16,254
WHOLESALE	51	$64,317
MISC.	58	$19,688
* TOTAL *	460	$253,545

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$44,315	23	$22,189	28	$66,504
BLDG. MTL.	13	$26,764	17	$15,600	30	$42,364
GEN. MDSE.	6	$21,725			6	$21,725
FOOD	11	$23,866	6	$4,008	17	$27,874
MOTOR VEH.	23	$18,359	30	$12,974	53	$31,333
APPAREL	9	$11,961			9	$11,961
HOME FURN.	8	$12,053	9	$1,182	17	$13,235
EAT DRINK	24	$25,953	24	$20,950	48	$46,903
SPECIALTY	64	$35,765	52	$6,808	116	$42,573
SERVICES	92	$39,575	87	$19,432	179	$59,007
WHOLESALE	27	$24,865	45	$104,566	72	$129,431
MISC.	46	$7,661	58	$7,260	104	$14,921
* TOTAL *	328	$292,862	351	$214,969	679	$507,831

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

HANCOCK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$53,291
BLDG. MTL.	22	$29,567
GEN. MDSE.	10	$9,073
FOOD	15	$12,922
MOTOR VEH.	28	$16,796
APPAREL	8	$12,727
HOME FURN.	14	$13,896
EAT DRINK	31	$20,098
SPECIALTY	57	$20,607
SERVICES	157	$46,255
WHOLESALE	58	$108,228
MISC.	56	$16,240
* TOTAL *	475	$359,700

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$63,399			20	$20,564
BLDG. MTL.	6	$16,550	5	$7,040	24	$52,634
GEN. MDSE.	8	$48,122				
FOOD	6	$18,241			12	$10,294
MOTOR VEH.	21	$18,913	12	$9,265	36	$34,672
APPAREL	12	$11,845	5	$4,744	7	$2,909
HOME FURN.	9	$12,996			15	$8,517
EAT DRINK	22	$23,735	5	$5,320	25	$15,211
SPECIALTY	49	$28,433	28	$8,982	74	$10,354
SERVICES	84	$37,558	43	$9,057	126	$20,524
WHOLESALE	18	$43,259	13	$20,859	61	$142,644
MISC.	32	$8,580	38	$52,651	66	$16,091
* TOTAL *	273	$331,631	149	$117,918	466	$334,414

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

HARDIN CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	26	$83,963
BLDG. MTL.	35	$76,224
GEN. MDSE.	8	$48,122
FOOD	18	$28,535
MOTOR VEH.	69	$62,850
APPAREL	24	$19,498
HOME FURN.	24	$21,513
EAT DRINK	52	$44,266
SPECIALTY	151	$47,769
SERVICES	253	$67,139
WHOLESALE	92	$206,762
MISC.	136	$77,322
* TOTAL *	888	$783,963

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$34,725	15	$34,725
BLDG. MTL.	6	$11,557	15	$19,378	21	$30,935
GEN. MDSE.	5	$12,799	6	$3,848	11	$16,647
FOOD			13	$13,003	13	$13,003
MOTOR VEH.	13	$8,093	38	$13,821	51	$21,914
APPAREL			5	$4,075	5	$4,075
HOME FURN.			10	$7,690	10	$7,690
EAT DRINK	17	$23,020	31	$16,689	48	$39,709
SPECIALTY	19	$6,604	63	$8,105	82	$14,709
SERVICES	42	$8,674	113	$18,393	155	$27,067
WHOLESALE	11	$36,385	48	$36,519	59	$72,904
MISC.	24	$43,592	46	$9,836	70	$53,428
* TOTAL *	137	$150,724	403	$186,082	540	$336,806

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

HENRY CLASS	MT PLEASANT* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$73,638	14	$19,907	20	$93,545
BLDG. MTL.	14	$26,403	13	$25,081	27	$51,484
GEN. MDSE.	8	$43,568	5	$5,217	13	$48,785
FOOD	7	$22,239	9	$5,329	16	$27,568
MOTOR VEH.	23	$20,548	33	$15,707	56	$36,255
APPAREL	15	$15,416			15	$15,416
HOME FURN.	8	$9,277	10	$9,813	18	$19,090
EAT DRINK	16	$26,774	12	$6,875	28	$33,649
SPECIALTY	42	$26,548	56	$6,279	98	$32,827
SERVICES	76	$15,822	106	$22,822	182	$38,644
WHOLESALE	22	$76,640	50	$52,748	72	$129,388
MISC.	31	$20,277	75	$17,602	106	$37,879
* TOTAL *	268	$377,150	383	$187,380	651	$564,530

HOWARD CLASS	CRESCO* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$55,807	10	$1,408	15	$57,215
BLDG. MTL.	9	$30,214	10	$8,928	19	$39,142
GEN. MDSE.	7	$13,414			7	$13,414
FOOD			10	$2,580	10	$2,580
MOTOR VEH.	18	$10,795	12	$4,499	30	$15,294
APPAREL	8	$6,092			8	$6,092
HOME FURN.	6	$6,527			6	$6,527
EAT DRINK	13	$7,952	22	$11,552	35	$19,504
SPECIALTY	21	$10,458	26	$5,140	47	$15,598
SERVICES	59	$14,710	65	$7,212	124	$21,922
WHOLESALE	19	$55,238	35	$22,601	54	$77,839
MISC.	28	$15,330	37	$8,134	65	$23,464
* TOTAL *	193	$226,537	227	$72,054	420	$298,591

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$48,157	15	$7,936	20	$56,093
BLDG. MTL.	11	$22,174	12	$8,707	23	$30,881
GEN. MDSE.						
FOOD	5	$18,994	7	$1,766	12	$20,760
MOTOR VEH.	19	$18,581	20	$10,665	39	$29,246
APPAREL	10	$11,150			10	$11,150
HOME FURN.	8	$8,881			8	$8,881
EAT DRINK	15	$14,959	19	$10,449	34	$25,408
SPECIALTY	29	$11,925	37	$3,156	66	$15,081
SERVICES	45	$22,217	67	$9,265	112	$31,482
WHOLESALE	31	$91,109	33	$18,405	64	$109,514
MISC.	34	$56,333	33	$8,184	67	$64,517
* TOTAL *	212	$324,480	243	$78,533	455	$403,013

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$36,575
BLDG. MTL.	14	$25,801
GEN. MDSE.	5	$8,181
FOOD	11	$11,901
MOTOR VEH.	28	$18,842
APPAREL	8	$5,618
HOME FURN.	12	$3,867
EAT DRINK	21	$14,649
SPECIALTY	43	$9,139
SERVICES	87	$20,647
WHOLESALE	47	$59,215
MISC.	49	$21,323
* TOTAL *	340	$235,758

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$50,090
BLDG. MTL.	16	$28,194
GEN. MDSE.	9	$10,440
FOOD	19	$25,750
MOTOR VEH.	60	$40,538
APPAREL	13	$6,196
HOME FURN.	15	$25,225
EAT DRINK	40	$112,778
SPECIALTY	90	$34,907
SERVICES	160	$58,602
WHOLESALE	52	$59,964
MISC.	78	$67,394
* TOTAL *	566	$520,078

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$41,438	20	$21,669	27	$63,107
BLDG. MTL.	9	$22,213	13	$36,299	22	$58,512
GEN. MDSE.	5	$36,605			5	$36,605
FOOD	6	$22,265	17	$6,229	23	$28,494
MOTOR VEH.	29	$28,669	26	$15,267	55	$43,936
APPAREL	17	$12,708			17	$12,708
HOME FURN.	10	$12,609	11	$2,015	21	$14,624
EAT DRINK	25	$25,358	45	$26,020	70	$51,378
SPECIALTY	41	$25,324	75	$18,277	116	$43,601
SERVICES	87	$18,378	147	$23,092	234	$41,470
WHOLESALE	17	$22,463	49	$58,657	66	$81,120
MISC.	32	$22,551	62	$10,912	94	$33,463
* TOTAL *	285	$290,581	465	$218,437	750	$509,018

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

JASPER CLASS	NEWTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$91,106	24	$73,732	31	$164,838
BLDG. MTL.	13	$43,483	28	$39,252	41	$82,735
GEN. MDSE.	14	$81,189	6	$5,865	20	$87,054
FOOD	11	$54,006	13	$9,554	24	$63,560
MOTOR VEH.	38	$44,593	46	$29,657	84	$74,250
APPAREL	18	$17,193			18	$17,193
HOME FURN.	30	$37,832	17	$5,004	47	$42,836
EAT DRINK	38	$55,269	26	$18,413	64	$73,682
SPECIALTY	102	$50,845	93	$11,885	195	$62,730
SERVICES	149	$75,109	161	$36,368	310	$111,477
WHOLESALE	31	$47,335	76	$95,198	107	$142,533
MISC.	52	$32,508	87	$41,640	139	$74,148
* TOTAL *	503	$630,468	577	$366,568	1,080	$997,036

JEFFERSON CLASS	FAIRFIELD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$2,115	8	$2,115
BLDG. MTL.	17	$37,154	6	$5,799	23	$42,953
GEN. MDSE.	7	$40,464			7	$40,464
FOOD	11	$27,043			11	$27,043
MOTOR VEH.	24	$28,073	18	$9,369	42	$37,442
APPAREL	13	$17,787			13	$17,787
HOME FURN.	11	$11,071	7	$942	18	$12,013
EAT DRINK	26	$31,833	7	$2,717	33	$34,550
SPECIALTY	76	$31,326	25	$2,099	101	$33,425
SERVICES	89	$33,626	76	$9,262	165	$42,888
WHOLESALE	25	$40,095	20	$16,883	45	$56,978
MISC.	49	$92,273	35	$2,877	84	$95,150
* TOTAL *	348	$390,745	202	$52,063	550	$442,808

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$254,837			11	$7,592
BLDG. MTL.	22	$66,257	6	$53,994	19	$46,242
GEN. MDSE.	13	$293,745			5	$5,929
FOOD	31	$121,180			13	$6,404
MOTOR VEH.	53	$80,258	21	$24,704	23	$16,378
APPAREL	57	$83,932				
HOME FURN.	62	$66,376	11	$20,443	18	$13,242
EAT DRINK	94	$202,364	31	$105,586	30	$69,601
SPECIALTY	241	$247,970	37	$23,084	92	$21,046
SERVICES	286	$274,667	60	$48,559	162	$52,227
WHOLESALE	64	$113,706	11	$29,104	56	$36,570
MISC.	119	$119,611	37	$73,219	83	$15,190
* TOTAL *	1,053	$1,924,903	214	$378,693	512	$290,421

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$262,429
BLDG. MTL.	47	$166,493
GEN. MDSE.	18	$299,674
FOOD	44	$127,584
MOTOR VEH.	97	$121,340
APPAREL	57	$83,932
HOME FURN.	91	$100,061
EAT DRINK	155	$377,551
SPECIALTY	370	$292,100
SERVICES	508	$375,453
WHOLESALE	131	$179,380
MISC.	239	$208,020
* TOTAL *	1,779	$2,594,017

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$86,470			15	$6,551
BLDG. MTL.	6	$10,505	6	$9,563	15	$14,651
GEN. MDSE.			5	$13,097		
FOOD			8	$8,254	10	$1,694
MOTOR VEH.	20	$10,194	21	$23,176	29	$22,955
APPAREL	5	$3,115	5	$2,405		
HOME FURN.	6	$2,766	11	$7,124	11	$811
EAT DRINK	11	$9,349	7	$8,454	20	$14,611
SPECIALTY	25	$8,950	40	$16,926	41	$4,593
SERVICES	47	$8,889	49	$11,030	112	$13,181
WHOLESALE	15	$11,051	23	$60,353	50	$37,857
MISC.	29	$32,295	32	$62,855	60	$12,921
* TOTAL *	170	$183,584	207	$223,237	363	$129,825

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$93,021
BLDG. MTL.	27	$34,719
GEN. MDSE.	5	$13,097
FOOD	18	$9,948
MOTOR VEH.	70	$56,325
APPAREL	10	$5,520
HOME FURN.	28	$10,701
EAT DRINK	38	$32,414
SPECIALTY	106	$30,469
SERVICES	208	$33,100
WHOLESALE	88	$109,261
MISC.	121	$108,071
* TOTAL *	740	$536,646

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$39,642
BLDG. MTL.	22	$23,469
GEN. MDSE.		
FOOD	15	$8,764
MOTOR VEH.	47	$23,018
APPAREL	6	$3,534
HOME FURN.	13	$12,366
EAT DRINK	44	$22,382
SPECIALTY	81	$12,661
SERVICES	169	$25,643
WHOLESALE	78	$82,288
MISC.	67	$18,428
* TOTAL *	561	$272,195

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			25	$15,709	25	$15,709
BLDG. MTL.	10	$19,380	19	$21,880	29	$41,260
GEN. MDSE.	11	$62,687	7	$6,522	18	$69,209
FOOD	7	$21,098	15	$6,026	22	$27,124
MOTOR VEH.	24	$27,581	39	$22,602	63	$50,183
APPAREL	13	$15,686	5	$1,197	18	$16,883
HOME FURN.	18	$18,060	9	$4,252	27	$22,312
EAT DRINK	21	$32,832	34	$17,538	55	$50,370
SPECIALTY	55	$36,183	81	$10,484	136	$46,667
SERVICES	84	$31,520	121	$24,344	205	$55,864
WHOLESALE	41	$222,933	77	$96,638	118	$319,571
MISC.	44	$60,694	80	$26,088	124	$86,782
* TOTAL *	328	$548,654	512	$253,280	840	$801,934

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$94,647	16	$25,605
BLDG. MTL.	10	$33,068	10	$33,803	14	$10,851
GEN. MDSE.	6	$12,714	9	$102,767	5	$61,588
FOOD	10	$20,494	11	$38,848	11	$24,804
MOTOR VEH.	33	$28,950	32	$39,826	28	$14,742
APPAREL	13	$16,134	18	$48,810		
HOME FURN.	17	$16,504	16	$14,835	15	$17,248
EAT DRINK	26	$40,334	43	$58,312	27	$27,852
SPECIALTY	58	$29,245	69	$43,752	73	$17,855
SERVICES	104	$50,139	114	$39,791	134	$42,574
WHOLESALE	17	$33,786	31	$64,849	47	$117,992
MISC.	37	$74,579	66	$69,686	80	$19,290
* TOTAL *	331	$355,947	427	$649,926	450	$380,401

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$120,252
BLDG. MTL.	34	$77,722
GEN. MDSE.	20	$177,069
FOOD	32	$84,146
MOTOR VEH.	93	$83,518
APPAREL	31	$64,944
HOME FURN.	48	$48,587
EAT DRINK	96	$126,498
SPECIALTY	200	$90,852
SERVICES	352	$132,504
WHOLESALE	95	$216,627
MISC.	183	$163,555
* TOTAL *	1,208	$1,386,274

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$684,663	5	$105,001		
BLDG. MTL.	66	$380,938	15	$28,756		
GEN. MDSE.	29	$981,342				
FOOD	80	$251,359	11	$55,658		
MOTOR VEH.	175	$257,713	32	$45,146	6	$3,533
APPAREL	126	$173,487	7	$5,171	5	$3,050
HOME FURN.	136	$247,602	21	$23,612		
EAT DRINK	260	$556,652	29	$77,627	7	$7,070
SPECIALTY	577	$493,060	100	$53,958	16	$3,764
SERVICES	828	$706,751	124	$64,747	23	$5,267
WHOLESALE	278	$971,654	44	$58,607	7	$3,552
MISC.	318	$412,519	65	$31,212	25	$55,566
* TOTAL *	2,900	$6,117,740	453	$549,495	89	$81,802

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$28,102	60	$817,766
BLDG. MTL.	33	$56,288	114	$465,982
GEN. MDSE.	7	$6,231	36	$987,573
FOOD	18	$14,152	109	$321,169
MOTOR VEH.	53	$35,502	266	$341,894
APPAREL	8	$1,337	146	$183,045
HOME FURN.	17	$1,521	174	$272,735
EAT DRINK	49	$30,270	345	$671,619
SPECIALTY	129	$18,194	822	$568,976
SERVICES	223	$40,763	1,198	$817,528
WHOLESALE	97	$123,032	426	$1,156,845
MISC.	151	$39,326	559	$538,623
* TOTAL *	813	$394,718	4,255	$7,143,755

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$24,662
BLDG. MTL.	14	$14,125
GEN. MDSE.	7	$8,154
FOOD	7	$5,150
MOTOR VEH.	27	$23,826
APPAREL	5	$2,124
HOME FURN.	10	$9,195
EAT DRINK	31	$31,062
SPECIALTY	51	$11,811
SERVICES	97	$16,488
WHOLESALE	38	$64,882
MISC.	46	$9,454
* TOTAL *	348	$220,933

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$2,847	8	$2,847
BLDG. MTL.	6	$15,753			6	$15,753
GEN. MDSE.	7	$29,807			7	$29,807
FOOD	5	$16,774			5	$16,774
MOTOR VEH.	20	$15,072	10	$9,936	30	$25,008
APPAREL	12	$11,481			12	$11,481
HOME FURN.						
EAT DRINK	18	$17,505	8	$4,232	26	$21,737
SPECIALTY	52	$13,411	26	$7,441	78	$20,852
SERVICES	76	$18,003	39	$3,396	115	$21,399
WHOLESALE	10	$7,297	20	$23,969	30	$31,286
MISC.	31	$46,204	26	$11,609	57	$57,813
* TOTAL *	237	$191,307	137	$63,450	374	$254,757

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$22,387	15	$7,779	20	$30,166
BLDG. MTL.	6	$5,881	15	$16,085	21	$21,966
GEN. MDSE.						
FOOD			12	$4,493	12	$4,493
MOTOR VEH.	12	$3,921	28	$13,002	40	$16,923
APPAREL						
HOME FURN.			9	$8,572	9	$8,572
EAT DRINK	12	$6,464	21	$12,468	33	$18,932
SPECIALTY	17	$5,372	42	$3,625	59	$8,997
SERVICES	38	$13,084	79	$9,211	117	$22,295
WHOLESALE	11	$24,598	53	$44,739	64	$69,337
MISC.	31	$26,221	47	$23,718	78	$49,939
* TOTAL *	132	$107,928	321	$143,692	453	$251,620

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$5,153	7	$5,153
BLDG. MTL.	8	$20,824	5	$6,637	13	$27,461
GEN. MDSE.	6	$12,779			6	$12,779
FOOD						
MOTOR VEH.	15	$20,716	15	$5,872	30	$26,588
APPAREL	9	$7,044			9	$7,044
HOME FURN.	9	$4,258			9	$4,258
EAT DRINK	10	$7,656	15	$8,179	25	$15,835
SPECIALTY	30	$12,651	39	$3,556	69	$16,207
SERVICES	57	$17,465	63	$8,342	120	$25,807
WHOLESALE	11	$34,153	35	$13,977	46	$48,130
MISC.	29	$43,571	39	$5,633	68	$49,204
* TOTAL *	184	$181,117	218	$57,349	402	$238,466

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$87,699	14	$8,673	22	$96,372
BLDG. MTL.	14	$40,238	13	$12,377	27	$52,615
GEN. MDSE.	11	$80,052			11	$80,052
FOOD	12	$39,591	5	$662	17	$40,253
MOTOR VEH.	44	$33,707	14	$6,560	58	$40,267
APPAREL	19	$21,314			19	$21,314
HOME FURN.	19	$24,999	6	$573	25	$25,572
EAT DRINK	40	$55,807	16	$6,378	56	$62,185
SPECIALTY	99	$53,183	45	$2,654	144	$55,837
SERVICES	134	$47,198	84	$13,880	218	$61,078
WHOLESALE	38	$81,310	37	$21,758	75	$103,068
MISC.	67	$61,770	54	$8,941	121	$70,711
* TOTAL *	505	$626,868	288	$82,456	793	$709,324

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			5	$37,567	18	$19,780
BLDG. MTL.	11	$17,992	12	$45,183	12	$20,459
GEN. MDSE.	7	$40,918	6	$18,401	7	$8,119
FOOD	7	$16,741	6	$13,126	7	$2,197
MOTOR VEH.	28	$18,026	21	$18,716	25	$10,862
APPAREL	19	$13,913	12	$11,704		
HOME FURN.	13	$5,913	9	$18,710	12	$6,196
EAT DRINK	28	$32,535	18	$21,962	20	$16,046
SPECIALTY	36	$22,151	40	$32,243	49	$4,595
SERVICES	81	$40,381	72	$26,378	95	$10,664
WHOLESALE	20	$23,003	24	$48,614	44	$21,350
MISC.	29	$77,245	37	$16,700	32	$2,739
* TOTAL *	279	$308,818	262	$309,304	321	$123,007

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$57,347
BLDG. MTL.	35	$83,634
GEN. MDSE.	20	$67,438
FOOD	20	$32,064
MOTOR VEH.	74	$47,604
APPAREL	31	$25,617
HOME FURN.	34	$30,819
EAT DRINK	66	$70,543
SPECIALTY	125	$58,989
SERVICES	248	$77,423
WHOLESALE	88	$92,967
MISC.	98	$96,684
* TOTAL *	862	$741,129

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$181,498	18	$27,130	24	$208,628
BLDG. MTL.	25	$78,040	11	$13,199	36	$91,239
GEN. MDSE.	10	$154,546			10	$154,546
FOOD	24	$79,377	11	$4,817	35	$84,194
MOTOR VEH.	55	$61,887	23	$13,218	78	$75,105
APPAREL	37	$50,999			37	$50,999
HOME FURN.	48	$54,395	5	$2,675	53	$57,070
EAT DRINK	69	$118,560	24	$12,435	93	$130,995
SPECIALTY	149	$108,565	70	$5,691	219	$114,256
SERVICES	225	$116,835	117	$27,491	342	$144,326
WHOLESALE	58	$81,599	60	$52,163	118	$133,762
MISC.	73	$110,401	52	$14,696	125	$125,097
* TOTAL *	779	$1,196,702	391	$173,515	1,170	$1,370,217

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$5,595	14	$5,595
BLDG. MTL.	5	$6,578	12	$6,437	17	$13,015
GEN. MDSE.						
FOOD	6	$13,807			6	$13,807
MOTOR VEH.	11	$8,574	15	$7,973	26	$16,547
APPAREL	6	$5,196			6	$5,196
HOME FURN.						
EAT DRINK	11	$13,292	24	$10,485	35	$23,777
SPECIALTY	24	$7,774	30	$3,339	54	$11,113
SERVICES	52	$15,559	53	$10,653	105	$26,212
WHOLESALE	8	$13,780	33	$27,986	41	$41,766
MISC.	25	$60,935	38	$14,826	63	$75,761
* TOTAL *	148	$145,495	219	$87,294	367	$232,789

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$19,665	11	$34,952	16	$54,617
BLDG. MTL.	6	$18,034	13	$10,371	19	$28,405
GEN. MDSE.	6	$7,241	6	$2,686	12	$9,927
FOOD	6	$6,996	12	$5,710	18	$12,706
MOTOR VEH.	16	$16,643	22	$10,705	38	$27,348
APPAREL	7	$6,304			7	$6,304
HOME FURN.	7	$4,487	7	$1,768	14	$6,255
EAT DRINK	13	$9,104	23	$11,522	36	$20,626
SPECIALTY	24	$11,644	40	$3,229	64	$14,873
SERVICES	57	$10,692	72	$13,018	129	$23,710
WHOLESALE	17	$35,428	35	$36,737	52	$72,165
MISC.	14	$9,337	33	$11,413	47	$20,750
* TOTAL *	178	$155,575	274	$142,111	452	$297,686

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$25,469	15	$11,580	21	$37,049
BLDG. MTL.	6	$24,920	13	$10,276	19	$35,196
GEN. MDSE.						
FOOD	5	$10,967	10	$6,023	15	$16,990
MOTOR VEH.	16	$15,838	25	$12,267	41	$28,105
APPAREL	7	$4,155			7	$4,155
HOME FURN.	6	$1,757	8	$7,317	14	$9,074
EAT DRINK	9	$10,735	31	$15,165	40	$25,900
SPECIALTY	28	$11,280	30	$4,914	58	$16,194
SERVICES	47	$11,193	81	$16,659	128	$27,852
WHOLESALE	17	$41,127	49	$47,643	66	$88,770
MISC.	25	$11,695	36	$11,355	61	$23,050
* TOTAL *	172	$169,136	298	$143,199	470	$312,335

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$32,381			5	$32,381
BLDG. MTL.	5	$12,499	5	$1,289	10	$13,788
GEN. MDSE.	6	$19,190			6	$19,190
FOOD	5	$13,351			5	$13,351
MOTOR VEH.	13	$9,300	9	$4,578	22	$13,878
APPAREL	7	$5,851			7	$5,851
HOME FURN.	12	$9,517			12	$9,517
EAT DRINK	13	$6,879	7	$4,722	20	$11,601
SPECIALTY	38	$15,213	16	$1,827	54	$17,040
SERVICES	54	$13,242	41	$21,151	95	$34,393
WHOLESALE	11	$13,119	13	$12,814	24	$25,933
MISC.	22	$3,323	23	$3,810	45	$7,133
* TOTAL *	191	$153,865	114	$50,191	305	$204,056

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$53,793	6	$6,620	14	$60,413
BLDG. MTL.	12	$16,768	9	$4,638	21	$21,406
GEN. MDSE.	8	$49,203			8	$49,203
FOOD	5	$17,971	6	$3,042	11	$21,013
MOTOR VEH.	24	$18,440	8	$5,427	32	$23,867
APPAREL	13	$9,956			13	$9,956
HOME FURN.	13	$12,426	6	$3,140	19	$15,566
EAT DRINK	19	$24,404	12	$5,843	31	$30,247
SPECIALTY	45	$31,998	36	$4,484	81	$36,482
SERVICES	71	$26,201	61	$11,890	132	$38,091
WHOLESALE	19	$65,220	31	$17,094	50	$82,314
MISC.	40	$11,734	40	$16,669	80	$28,403
* TOTAL *	277	$338,114	215	$78,847	492	$416,961

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$141,619	12	$131,755	18	$273,374
BLDG. MTL.	14	$88,387	16	$18,177	30	$106,564
GEN. MDSE.	10	$115,354	8	$10,400	18	$125,754
FOOD	17	$60,839	9	$8,666	26	$69,505
MOTOR VEH.	49	$66,088	28	$23,232	77	$89,320
APPAREL	34	$62,926	7	$1,817	41	$64,743
HOME FURN.	30	$40,271	14	$13,270	44	$53,541
EAT DRINK	73	$103,435	29	$15,475	102	$118,910
SPECIALTY	121	$117,042	74	$13,379	195	$130,421
SERVICES	182	$100,124	103	$26,050	285	$126,174
WHOLESALE	31	$34,012	58	$81,196	89	$115,208
MISC.	74	$40,540	69	$26,717	143	$67,257
* TOTAL *	641	$970,637	427	$370,134	1,068	$1,340,771

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$36,980	16	$34,443	22	$71,423
BLDG. MTL.	10	$22,660	18	$16,529	28	$39,189
GEN. MDSE.			7	$2,478	7	$2,478
FOOD	5	$7,282	14	$7,101	19	$14,383
MOTOR VEH.	22	$13,839	39	$14,814	61	$28,653
APPAREL	10	$14,356	12	$3,201	22	$17,557
HOME FURN.	11	$9,154	10	$8,578	21	$17,732
EAT DRINK	14	$15,875	30	$24,076	44	$39,951
SPECIALTY	29	$30,495	69	$15,436	98	$45,931
SERVICES	64	$13,787	136	$39,443	200	$53,230
WHOLESALE	27	$53,210	61	$59,028	88	$112,238
MISC.	32	$39,177	58	$14,190	90	$53,367
* TOTAL *	230	$256,815	470	$239,317	700	$496,132

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$1,538	9	$1,538
BLDG. MTL.	7	$9,099	11	$4,526	18	$13,625
GEN. MDSE.						
FOOD			5	$2,640	5	$2,640
MOTOR VEH.	9	$7,273	9	$2,644	18	$9,917
APPAREL	8	$7,432			8	$7,432
HOME FURN.			5	$2,281	5	$2,281
EAT DRINK	10	$5,854	10	$8,606	20	$14,460
SPECIALTY	21	$9,814	26	$1,560	47	$11,374
SERVICES	40	$14,004	40	$5,360	80	$19,364
WHOLESALE	15	$17,077	31	$31,666	46	$48,743
MISC.	37	$50,953	30	$6,242	67	$57,195
* TOTAL *	147	$121,506	176	$67,063	323	$188,569

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					10	$4,665
BLDG. MTL.	9	$14,113	18	$29,301	7	$8,355
GEN. MDSE.	5	$16,636	5	$17,971		
FOOD	6	$11,310	8	$12,917		
MOTOR VEH.	16	$11,021	27	$17,291	14	$4,991
APPAREL	10	$8,743	15	$16,626		
HOME FURN.	9	$13,476	8	$11,644	7	$965
EAT DRINK	18	$18,597	12	$12,833	5	$2,701
SPECIALTY	31	$21,617	50	$32,890	17	$878
SERVICES	65	$19,457	87	$25,809	56	$6,610
WHOLESALE	22	$45,257	23	$33,619	20	$28,740
MISC.	24	$44,254	52	$74,702	34	$8,826
* TOTAL *	215	$224,481	305	$285,603	170	$66,731

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$4,665
BLDG. MTL.	34	$51,769
GEN. MDSE.	10	$34,607
FOOD	14	$24,227
MOTOR VEH.	57	$33,303
APPAREL	25	$25,369
HOME FURN.	24	$26,085
EAT DRINK	35	$34,131
SPECIALTY	98	$55,385
SERVICES	208	$51,876
WHOLESALE	65	$107,616
MISC.	110	$127,782
* TOTAL *	690	$576,815

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$12,144	11	$12,144
BLDG. MTL.	6	$14,396	12	$22,281	18	$36,677
GEN. MDSE.						
FOOD			8	$3,210	8	$3,210
MOTOR VEH.	20	$31,810	18	$6,409	38	$38,219
APPAREL	5	$3,078			5	$3,078
HOME FURN.	5	$5,061	7	$4,833	12	$9,894
EAT DRINK	10	$7,561	28	$13,907	38	$21,468
SPECIALTY	17	$12,953	36	$4,050	53	$17,003
SERVICES	47	$18,814	76	$13,567	123	$32,381
WHOLESALE	23	$26,467	38	$40,385	61	$66,852
MISC.	28	$48,917	39	$4,034	67	$52,951
* TOTAL *	161	$169,057	273	$124,820	434	$293,877

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$63,698	10	$15,229	15	$78,927
BLDG. MTL.	8	$15,289	19	$37,351	27	$52,640
GEN. MDSE.	7	$43,774			7	$43,774
FOOD	5	$29,538	16	$5,710	21	$35,248
MOTOR VEH.	19	$16,651	45	$30,706	64	$47,357
APPAREL	12	$15,886	5	$3,694	17	$19,580
HOME FURN.	12	$9,873	10	$5,870	22	$15,743
EAT DRINK	30	$44,636	38	$21,257	68	$65,893
SPECIALTY	46	$42,735	65	$8,470	111	$51,205
SERVICES	75	$24,390	141	$26,483	216	$50,873
WHOLESALE	35	$57,685	56	$30,347	91	$88,032
MISC.	37	$10,871	57	$12,969	94	$23,840
* TOTAL *	291	$375,026	462	$198,086	753	$573,112

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$54,272
BLDG. MTL.	17	$34,631
GEN. MDSE.	7	$8,960
FOOD	11	$11,707
MOTOR VEH.	42	$18,572
APPAREL	10	$5,916
HOME FURN.	19	$13,122
EAT DRINK	30	$20,473
SPECIALTY	69	$18,155
SERVICES	137	$24,980
WHOLESALE	61	$59,995
MISC.	63	$20,479
* TOTAL *	489	$291,262

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$1,593,839				
BLDG. MTL.	150	$809,369	15	$70,165		
GEN. MDSE.	79	$1,497,008	13	$378,690		
FOOD	148	$588,580	17	$68,966	6	$38,142
MOTOR VEH.	411	$771,573	25	$26,308	10	$8,047
APPAREL	208	$350,635	51	$99,023		
HOME FURN.	261	$522,901	33	$39,082	7	$456
EAT DRINK	521	$975,844	46	$96,313	10	$22,286
SPECIALTY	1,192	$1,030,497	182	$136,686	32	$18,188
SERVICES	1,772	$2,059,120	142	$78,468	45	$16,934
WHOLESALE	561	$1,968,192	47	$137,103	9	$3,091
MISC.	653	$1,019,483	55	$75,077	15	$6,643
* TOTAL *	5,996	$13,187,041	626	$1,205,881	134	$113,787

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

POLK	ALTOONA		ANKENY		OTHER	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES					18	$15,699
BLDG. MTL.			10	$46,788	15	$30,011
GEN. MDSE.			8	$22,836	6	$8,194
FOOD	5	$24,807	9	$36,728	11	$12,859
MOTOR VEH.	8	$10,420	28	$34,073	34	$18,056
APPAREL	7	$2,264	12	$12,348	5	$718
HOME FURN.	10	$4,234	17	$5,002	13	$3,501
EAT DRINK	11	$41,335	17	$44,374	42	$76,669
SPECIALTY	36	$7,649	85	$55,638	78	$32,963
SERVICES	43	$97,589	93	$38,490	126	$34,669
WHOLESALE	15	$3,294	26	$38,692	42	$54,856
MISC.	23	$25,426	45	$81,590	192	$68,582
* TOTAL *	158	$217,018	350	$416,559	564	$319,671

POLK	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	58	$1,609,538
BLDG. MTL.	190	$956,333
GEN. MDSE.	106	$1,906,728
FOOD	196	$770,082
MOTOR VEH.	516	$868,477
APPAREL	283	$464,988
HOME FURN.	341	$575,176
EAT DRINK	647	$1,256,821
SPECIALTY	1,605	$1,281,621
SERVICES	2,221	$2,325,270
WHOLESALE	700	$2,205,228
MISC.	465	$1,239,695
* TOTAL *	7,828	$15,459,957

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$221,723			32	$114,562
BLDG. MTL.	20	$81,976			37	$44,569
GEN. MDSE.	13	$220,244				
FOOD	30	$129,952			23	$29,453
MOTOR VEH.	101	$137,418	8	$5,112	73	$55,338
APPAREL	29	$49,657			11	$6,352
HOME FURN.	34	$46,955			14	$9,104
EAT DRINK	114	$221,968	7	$6,219	66	$76,411
SPECIALTY	207	$123,092	5	$378	111	$35,202
SERVICES	324	$171,236	18	$15,879	229	$64,058
WHOLESALE	71	$69,404			74	$125,617
MISC.	91	$43,856	13	$25,696	95	$77,253
* TOTAL *	1,043	$1,517,481	51	$53,284	765	$637,919

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$336,285
BLDG. MTL.	57	$126,545
GEN. MDSE.	13	$220,244
FOOD	53	$159,405
MOTOR VEH.	182	$197,868
APPAREL	40	$56,009
HOME FURN.	48	$56,059
EAT DRINK	187	$304,598
SPECIALTY	323	$158,672
SERVICES	571	$251,173
WHOLESALE	145	$195,021
MISC.	199	$146,805
* TOTAL *	1,859	$2,208,684

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$53,509	16	$42,222	23	$95,731
BLDG. MTL.	8	$18,636	7	$12,058	15	$30,694
GEN. MDSE.	7	$39,793	5	$5,229	12	$45,022
FOOD	8	$26,402	7	$8,542	15	$34,944
MOTOR VEH.	23	$22,596	35	$36,313	58	$58,909
APPAREL	15	$13,520			15	$13,520
HOME FURN.	5	$9,048	6	$5,312	11	$14,360
EAT DRINK	16	$24,851	24	$18,237	40	$43,088
SPECIALTY	47	$33,866	61	$8,473	108	$42,339
SERVICES	81	$25,054	100	$26,283	181	$51,337
WHOLESALE	33	$82,214	55	$64,488	88	$146,702
MISC.	29	$7,881	62	$10,716	91	$18,597
* TOTAL *	279	$357,370	378	$237,873	657	$595,243

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$28,772
BLDG. MTL.	10	$8,605
GEN. MDSE.	6	$9,969
FOOD	7	$4,819
MOTOR VEH.	25	$15,214
APPAREL		
HOME FURN.	6	$986
EAT DRINK	13	$9,128
SPECIALTY	38	$6,642
SERVICES	79	$12,947
WHOLESALE	21	$20,277
MISC.	28	$9,442
* TOTAL *	246	$126,801

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$26,855	19	$21,118	24	$47,973
BLDG. MTL.	7	$8,958	16	$31,266	23	$40,224
GEN. MDSE.	5	$11,322	10	$4,138	15	$15,460
FOOD			12	$7,126	12	$7,126
MOTOR VEH.	16	$11,421	36	$17,301	52	$28,722
APPAREL	7	$6,554	8	$1,336	15	$7,890
HOME FURN.	5	$3,292	6	$1,744	11	$5,036
EAT DRINK	8	$7,776	29	$21,885	37	$29,661
SPECIALTY	25	$9,985	52	$9,334	77	$19,319
SERVICES	39	$10,932	103	$27,414	142	$38,346
WHOLESALE	14	$14,785	62	$64,626	76	$79,411
MISC.	24	$10,297	53	$16,102	77	$26,399
* TOTAL *	155	$122,177	406	$223,390	561	$345,567

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$614,133	6	$86,621		
BLDG. MTL.	65	$228,272	8	$69,298		
GEN. MDSE.	30	$586,729	6	$216,804		
FOOD	75	$204,664	21	$62,027		
MOTOR VEH.	152	$232,741	41	$65,643		
APPAREL	93	$159,140	21	$19,220		
HOME FURN.	116	$251,138	21	$35,369		
EAT DRINK	229	$501,802	50	$145,572	7	$8,495
SPECIALTY	414	$522,134	94	$84,065	19	$1,661
SERVICES	633	$430,241	155	$177,575	19	$1,758
WHOLESALE	206	$606,870	48	$129,611		
MISC.	269	$446,449	56	$62,974	22	$16,843
* TOTAL *	2,300	$4,784,313	527	$1,154,779	67	$28,757

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$25,265	46	$726,019
BLDG. MTL.	18	$24,125	91	$321,695
GEN. MDSE.	9	$11,751	45	$815,284
FOOD	11	$13,242	107	$279,933
MOTOR VEH.	39	$56,584	232	$354,968
APPAREL			114	$178,360
HOME FURN.	13	$7,211	150	$293,718
EAT DRINK	47	$60,141	333	$716,010
SPECIALTY	94	$47,090	621	$654,950
SERVICES	153	$47,224	960	$656,798
WHOLESALE	67	$132,603	321	$869,084
MISC.	152	$72,155	499	$598,421
* TOTAL *	625	$497,391	3,519	$6,465,240

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$49,542	16	$6,512	21	$56,054
BLDG. MTL.	13	$17,102	11	$7,750	24	$24,852
GEN. MDSE.	6	$20,397			6	$20,397
FOOD	6	$19,134	8	$1,578	14	$20,712
MOTOR VEH.	21	$26,665	25	$8,116	46	$34,781
APPAREL	12	$12,791	6	$21	18	$12,812
HOME FURN.	11	$11,114	9	$2,298	20	$13,412
EAT DRINK	21	$22,449	23	$12,989	44	$35,438
SPECIALTY	45	$29,821	36	$5,201	81	$35,022
SERVICES	70	$37,308	82	$11,001	152	$48,309
WHOLESALE	21	$36,290	47	$43,355	68	$79,645
MISC.	34	$13,845	43	$7,737	77	$21,582
* TOTAL *	265	$296,458	306	$106,558	571	$403,016

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$8,707	7	$11,502	13	$48,234
GEN. MDSE.					5	$6,247
FOOD	5	$3,443				
MOTOR VEH.	9	$3,904	9	$18,920	13	$17,839
APPAREL	6	$5,501	8	$5,396	7	$7,846
HOME FURN.			15	$17,669	12	$10,247
EAT DRINK	10	$8,409			10	$12,145
SPECIALTY	18	$6,185	25	$9,566	30	$16,738
SERVICES	37	$6,792	36	$6,582	53	$10,966
WHOLESALE	15	$21,083	16	$45,914	19	$33,635
MISC.	24	$21,782	35	$52,840	40	$31,163
* TOTAL *	130	$85,806	151	$168,389	202	$195,060

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$47,033	21	$47,033
BLDG. MTL.	25	$30,767	51	$99,210
GEN. MDSE.	5	$4,206	10	$10,453
FOOD	14	$6,549	19	$9,992
MOTOR VEH.	40	$29,660	71	$70,323
APPAREL	10	$4,702	31	$23,445
HOME FURN.	22	$14,661	49	$42,577
EAT DRINK	29	$19,261	49	$39,815
SPECIALTY	91	$11,719	164	$44,208
SERVICES	170	$37,642	296	$61,982
WHOLESALE	94	$100,607	144	$201,239
MISC.	109	$57,741	208	$163,526
* TOTAL *	630	$364,548	1,113	$813,803

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$175,282			21	$26,614
BLDG. MTL.	19	$67,354	7	$11,448	30	$38,109
GEN. MDSE.	23	$277,583			11	$12,836
FOOD	19	$77,918	5	$10,385	14	$13,786
MOTOR VEH.	51	$70,373	15	$12,901	38	$20,382
APPAREL	46	$82,177	5	$4,365	6	$3,758
HOME FURN.	48	$70,636	5	$4,533	21	$22,252
EAT DRINK	89	$199,712	11	$10,563	36	$32,284
SPECIALTY	217	$139,708	41	$12,448	111	$53,594
SERVICES	240	$256,570	54	$19,950	169	$23,093
WHOLESALE	73	$65,223	18	$43,772	63	$57,754
MISC.	90	$46,485	29	$67,938	107	$24,892
* TOTAL *	922	$1,529,021	190	$198,303	627	$329,354

STORY CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$201,896
BLDG. MTL.	56	$116,911
GEN. MDSE.	34	$290,419
FOOD	38	$102,089
MOTOR VEH.	104	$103,656
APPAREL	57	$90,300
HOME FURN.	74	$97,421
EAT DRINK	136	$242,559
SPECIALTY	369	$205,750
SERVICES	463	$299,613
WHOLESALE	154	$166,749
MISC.	226	$139,315
* TOTAL *	1,739	$2,056,678

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$61,771	14	$61,771
BLDG. MTL.			27	$40,305	27	$40,305
GEN. MDSE.	5	$6,455	8	$23,380	13	$29,835
FOOD			15	$20,022	15	$20,022
MOTOR VEH.	10	$6,078	45	$22,839	55	$28,917
APPAREL	5	$3,317	10	$7,885	15	$11,202
HOME FURN.	5	$7,297	17	$11,604	22	$18,901
EAT DRINK	9	$7,592	37	$29,679	46	$37,271
SPECIALTY	16	$5,319	77	$17,761	93	$23,080
SERVICES	37	$9,807	167	$31,501	204	$41,308
WHOLESALE	13	$77,053	65	$63,493	78	$140,546
MISC.	33	$36,165	67	$12,770	100	$48,935
* TOTAL *	139	$159,083	549	$343,010	682	$502,093

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$17,527
BLDG. MTL.	19	$18,035
GEN. MDSE.	6	$5,089
FOOD	13	$7,285
MOTOR VEH.	25	$12,403
APPAREL	6	$4,985
HOME FURN.	8	$2,215
EAT DRINK	24	$14,969
SPECIALTY	53	$9,552
SERVICES	102	$13,248
WHOLESALE	40	$41,954
MISC.	37	$2,653
* TOTAL *	354	$149,915

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$46,534	8	$5,310	13	$51,844
BLDG. MTL.	11	$19,412			11	$19,412
GEN. MDSE.	7	$45,679			7	$45,679
FOOD	6	$32,950			6	$32,950
MOTOR VEH.	31	$23,061	11	$5,120	42	$28,181
APPAREL	13	$13,070			13	$13,070
HOME FURN.	13	$10,985	6	$1,788	19	$12,773
EAT DRINK	26	$34,558	12	$4,765	38	$39,323
SPECIALTY	55	$44,104	27	$1,986	82	$46,090
SERVICES	98	$31,346	37	$3,703	135	$35,049
WHOLESALE	21	$40,984	21	$8,543	42	$49,527
MISC.	42	$26,074	30	$8,061	72	$34,135
* TOTAL *	328	$368,757	152	$39,276	480	$408,033

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$8,452
BLDG. MTL.	16	$19,855
GEN. MDSE.	9	$2,967
FOOD	13	$9,786
MOTOR VEH.	27	$8,186
APPAREL		
HOME FURN.	7	$4,254
EAT DRINK	22	$11,115
SPECIALTY	47	$7,625
SERVICES	106	$16,563
WHOLESALE	45	$26,897
MISC.	50	$7,143
* TOTAL *	360	$122,843

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$160,851	14	$12,356	21	$173,207
BLDG. MTL.	19	$67,652	15	$15,115	34	$82,767
GEN. MDSE.	13	$149,287			13	$149,287
FOOD	16	$77,818	7	$3,120	23	$80,938
MOTOR VEH.	61	$73,741	27	$12,760	88	$86,501
APPAREL	24	$24,694			24	$24,694
HOME FURN.	43	$79,988	5	$54	48	$80,042
EAT DRINK	68	$94,274	14	$5,878	82	$100,152
SPECIALTY	144	$98,703	59	$7,629	203	$106,332
SERVICES	255	$106,433	85	$10,446	340	$116,879
WHOLESALE	46	$85,735	31	$23,711	77	$109,446
MISC.	67	$51,731	55	$5,981	122	$57,712
* TOTAL *	763	$1,070,907	312	$97,050	1,075	$1,167,957

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$19,358	20	$19,358
BLDG. MTL.	7	$18,468	16	$22,724	23	$41,192
GEN. MDSE.	6	$42,746			6	$42,746
FOOD	9	$30,328	13	$11,977	22	$42,305
MOTOR VEH.	29	$33,718	38	$19,079	67	$52,797
APPAREL	9	$9,092			9	$9,092
HOME FURN.	13	$7,913	14	$2,582	27	$10,495
EAT DRINK	19	$26,205	27	$12,497	46	$38,702
SPECIALTY	64	$21,279	97	$8,050	161	$29,329
SERVICES	100	$27,409	140	$24,891	240	$52,300
WHOLESALE	26	$46,605	49	$54,021	75	$100,626
MISC.	31	$60,569	71	$24,061	102	$84,630
* TOTAL *	313	$324,332	485	$199,240	798	$523,572

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$53,032	18	$19,863	23	$72,895
BLDG. MTL.	16	$27,656	20	$32,901	36	$60,557
GEN. MDSE.	7	$37,066	7	$7,473	14	$44,539
FOOD	7	$24,639	11	$7,693	18	$32,332
MOTOR VEH.	19	$11,532	34	$23,535	53	$35,067
APPAREL	10	$20,569	6	$1,936	16	$22,505
HOME FURN.	14	$14,519	14	$6,388	28	$20,907
EAT DRINK	23	$33,035	28	$22,643	51	$55,678
SPECIALTY	57	$25,258	68	$15,908	125	$41,166
SERVICES	80	$44,363	144	$30,448	224	$74,811
WHOLESALE	34	$72,083	62	$78,087	96	$150,170
MISC.	38	$11,955	75	$17,778	113	$29,733
* TOTAL *	310	$375,707	487	$264,653	797	$640,360

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$20,872
BLDG. MTL.	19	$23,660
GEN. MDSE.	5	$4,930
FOOD	12	$9,431
MOTOR VEH.	27	$15,434
APPAREL	6	$4,017
HOME FURN.	6	$2,752
EAT DRINK	21	$13,532
SPECIALTY	59	$9,220
SERVICES	107	$13,046
WHOLESALE	54	$44,133
MISC.	36	$5,257
* TOTAL *	367	$166,284

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

WEBSTER CLASS	FT DODGE* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$206,357	33	$29,353	39	$235,710
BLDG. MTL.	24	$103,938	24	$28,090	48	$132,028
GEN. MDSE.	11	$269,853	6	$5,629	17	$275,482
FOOD	20	$67,196	24	$9,033	44	$76,229
MOTOR VEH.	56	$72,166	32	$23,983	88	$96,149
APPAREL	46	$65,741	5	$2,197	51	$67,938
HOME FURN.	43	$68,240	15	$4,354	58	$72,594
EAT DRINK	92	$154,344	35	$35,862	127	$190,206
SPECIALTY	137	$105,662	52	$10,888	189	$116,550
SERVICES	275	$132,029	140	$22,851	415	$154,880
WHOLESALE	74	$143,032	56	$98,554	130	$241,586
MISC.	97	$91,957	94	$67,729	191	$159,686
* TOTAL *	881	$1,480,515	516	$338,523	1,397	$1,819,038

WINNEBAGO CLASS	FOREST CITY* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			11	$20,493	11	$20,493
BLDG. MTL.	6	$8,758	15	$15,058	21	$23,816
GEN. MDSE.			6	$16,098	6	$16,098
FOOD	6	$9,613	10	$7,158	16	$16,771
MOTOR VEH.	18	$14,228	28	$18,817	46	$33,045
APPAREL			9	$2,780	9	$2,780
HOME FURN.	7	$5,608	12	$6,846	19	$12,454
EAT DRINK	9	$8,733	22	$11,871	31	$20,604
SPECIALTY	26	$6,516	54	$12,571	80	$19,087
SERVICES	42	$12,502	101	$30,384	143	$42,886
WHOLESALE	11	$13,515	41	$54,057	52	$67,572
MISC.	23	$38,683	55	$21,237	78	$59,920
* TOTAL *	148	$118,156	364	$217,370	512	$335,526

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$21,441	20	$21,441
BLDG. MTL.	12	$29,768	14	$14,071	26	$43,839
GEN. MDSE.	6	$37,558			6	$37,558
FOOD	8	$21,129	16	$8,244	24	$29,373
MOTOR VEH.	26	$22,533	28	$10,029	54	$32,562
APPAREL	13	$21,365			13	$21,365
HOME FURN.	14	$9,525	10	$5,583	24	$15,108
EAT DRINK	26	$29,035	29	$14,133	55	$43,168
SPECIALTY	61	$54,577	51	$7,808	112	$62,385
SERVICES	81	$34,307	104	$20,763	185	$55,070
WHOLESALE	22	$37,428	47	$86,135	69	$123,563
MISC.	32	$54,860	60	$21,153	92	$76,013
* TOTAL *	301	$352,085	379	$209,360	680	$561,445

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$427,586	28	$64,430	45	$492,016
BLDG. MTL.	56	$247,698	24	$18,378	80	$266,076
GEN. MDSE.	23	$521,425	9	$7,620	32	$529,045
FOOD	64	$222,251	20	$7,857	84	$230,108
MOTOR VEH.	136	$191,652	44	$25,270	180	$216,922
APPAREL	96	$196,606			96	$196,606
HOME FURN.	88	$129,682	10	$5,876	98	$135,558
EAT DRINK	198	$314,087	49	$32,017	247	$346,104
SPECIALTY	355	$324,653	61	$7,875	416	$332,528
SERVICES	558	$359,520	158	$26,644	716	$386,164
WHOLESALE	210	$497,709	62	$44,506	272	$542,215
MISC.	185	$264,660	116	$23,387	301	$288,047
* TOTAL *	1,986	$3,697,529	581	$263,860	2,567	$3,961,389

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$25,429
BLDG. MTL.	14	$17,783
GEN. MDSE.	7	$4,245
FOOD	9	$9,037
MOTOR VEH.	24	$9,080
APPAREL	5	$1,739
HOME FURN.	11	$5,978
EAT DRINK	23	$12,388
SPECIALTY	51	$8,405
SERVICES	68	$14,763
WHOLESALE	46	$45,339
MISC.	38	$15,461
* TOTAL *	310	$169,647

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					15	$22,632
BLDG. MTL.	7	$10,330	7	$8,388	11	$38,395
GEN. MDSE.					7	$7,108
FOOD					7	$11,408
MOTOR VEH.	16	$8,125	13	$16,459	25	$16,046
APPAREL			6	$5,811		
HOME FURN.	6	$4,615	7	$4,365	8	$4,504
EAT DRINK	13	$10,618	15	$9,971	22	$15,371
SPECIALTY	26	$8,502	20	$7,458	38	$14,492
SERVICES	50	$24,580	48	$30,008	105	$18,724
WHOLESALE	16	$38,565	10	$18,409	50	$63,219
MISC.	31	$111,494	27	$34,986	46	$46,409
* TOTAL *	165	$216,829	153	$135,855	334	$258,308

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1981

WRIGHT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$22,632
BLDG. MTL.	25	$57,113
GEN. MDSE.	7	$7,108
FOOD	7	$11,408
MOTOR VEH.	54	$40,630
APPAREL	6	$5,811
HOME FURN.	21	$13,484
EAT DRINK	50	$35,960
SPECIALTY	84	$30,452
SERVICES	203	$73,312
WHOLESALE	76	$120,193
MISC.	104	$192,889
* TOTAL *	652	$610,992
LATE FILERS	5,411	$1,227,232
* GRAND TOTAL *	92,254	$97,409,019

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	17	$1,452,252	$43,568	.04%

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
COMMUNICATION UTILITIES	578	$104,406,998	$3,132,198	3.22%
ELECTRIC AND GAS UTILITIES	556	$266,651,129	$7,999,438	8.21%
WATER AND SANITATION UTILITIES	640	$23,232,077	$696,890	.72%
TRANSPORTATION COMPANIES	450	$9,184,890	$275,536	.28%
* GROUP TOTALS *	2,224	$403,475,094	$12,104,062	12.43%

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUILDING MATERIAL DEALERS	1,212	$143,556,794	$4,306,328	4.42%
PAINT AND GLASS STORES	276	$12,263,825	$367,826	.38%
HARDWARE STORES	928	$54,245,540	$1,627,024	1.67%
GARDEN SUPPLY STORES	513	$19,601,059	$587,955	.60%
MOBILE HOME DEALERS	71	$497,042	$14,911	.02%
* GROUP TOTALS *	3,000	$230,164,260	$6,904,044	7.09%

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DEPARTMENT STORES	336	$207,581,985	$6,227,416	6.39%
VARIETY STORES	404	$100,360,820	$3,010,748	3.09%
MISCELLANEOUS GENERAL MERCHANDISE STORES	606	$42,971,443	$1,289,114	1.32%
* GROUP TOTALS *	1,346	$350,914,248	$10,527,278	10.81%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,736	$156,960,973	$4,708,776	4.83%
MEAT AND FISH MARKETS	64	$114,332	$3,429	.00%
FRUIT AND VEGETABLE MARKETS	28	$432,058	$12,962	.01%
CONFECTIONERY STORES	83	$1,383,641	$41,508	.04%
DAIRY PRODUCT STORES	95	$1,709,142	$51,222	.05%
BAKERIES	142	$1,367,837	$41,034	.04%
MISCELLANEOUS FOOD STORES	198	$1,361,506	$40,830	.04%
* GROUP TOTALS *	2,346	$163,329,489	$4,899,761	5.03%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	1,027	$48,362,710	$1,450,903	1.49%
AUTOMOTIVE PARTS	1,237	$57,143,691	$1,714,287	1.76%
GAS STATIONS	3,528	$82,925,889	$2,487,667	2.55%
RECREATIONAL VEHICLES	661	$17,989,105	$539,674	.55%
* GROUP TOTALS *	6,453	$206,421,395	$6,192,531	6.36%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	277	$16,365,424	$490,966	.50%
WOMEN'S APPAREL STORES	828	$34,873,735	$1,046,070	1.07%
FAMILY AND CHILDREN'S APPAREL STORES	456	$18,352,087	$550,399	.57%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	527	$22,628,690	$678,719	.70%
OTHER APPAREL STORES	313	$8,044,089	$241,260	.25%
* GROUP TOTALS *	2,401	$100,264,025	$3,007,414	3.09%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	767	$51,277,555	$1,537,853	1.58%
HOME FURNISHING STORES	677	$19,637,973	$588,967	.60%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,684	$49,024,073	$1,470,315	1.51%
* GROUP TOTALS *	3,128	$119,939,601	$3,597,135	3.69%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	4,432	$238,571,208	$7,152,464	7.34%
DRINKING PLACES	2,346	$53,771,328	$1,611,858	1.65%
* GROUP TOTALS *	6,778	$292,342,536	$8,764,322	9.00%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	715	$42,050,906	$1,261,282	1.29%
LIQUOR STORES	217	$20,559,772	$616,800	.63%
USED MERCHANDISE STORES	1,878	$10,115,048	$303,427	.31%
SPORTING GOODS STORES	1,451	$23,923,672	$717,548	.74%
BOOKS AND STATIONERY STORES	490	$11,702,002	$351,063	.36%
JEWELRY STORES	661	$25,873,092	$776,079	.80%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,614	$4,971,577	$149,109	.15%
GIFT AND NOVELTY SHOPS	760	$11,424,165	$342,679	.35%
MAIL ORDER STORES	231	$8,062,601	$241,880	.25%
VENDING MACHINES	301	$11,881,515	$356,349	.37%
DIRECT SELLING	1,846	$12,357,845	$370,740	.38%
FUEL AND ICE DEALERS	460	$12,181,602	$365,439	.38%
FLORISTS	667	$14,628,099	$438,799	.45%
OTHER SPECIALTY SHOPS	3,440	$42,658,090	$1,279,163	1.31%
* GROUP TOTALS *	14,731	$252,389,986	$7,570,357	7.77%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	935	$11,271,897	$338,136	.35%
HOTELS AND OTHER LODGING PLACES	841	$48,972,381	$1,469,071	1.51%
LAUNDRY AND CLEANING	1,036	$18,043,423	$540,722	.56%
PHOTOGRAPHIC STUDIOS	663	$5,076,395	$152,267	.16%
BEAUTY SHOPS	4,259	$21,245,770	$637,322	.65%
BARBER SHOPS	1,146	$5,323,750	$159,627	.16%
SHOE REPAIR SHOPS	188	$1,145,997	$34,380	.04%
FUNERAL HOMES	452	$8,625,360	$258,748	.27%
OTHER PERSONAL SERVICES	443	$2,866,571	$85,992	.09%
BUILDING MAINTENANCE	143	$1,791,245	$53,741	.06%
EMPLOYMENT AGENCIES	72	$1,772,593	$53,178	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,416	$35,153,319	$1,054,478	1.08%
AUTOMOBILE RENTAL AND STORAGE	126	$3,297,246	$98,902	.10%
AUTOMOBILE REPAIR AND SERVICES	4,024	$53,377,638	$1,601,089	1.64%
ELECTRICAL REPAIR	1,141	$13,519,564	$405,527	.42%
WATCH, JEWELRY REPAIR	68	$309,588	$9,288	.01%
FURNITURE REPAIR	914	$2,514,065	$75,352	.08%
MISCELLANEOUS REPAIR	3,000	$37,898,384	$1,136,917	1.17%
MOTION PICTURE THEATRES	249	$9,496,189	$284,878	.29%
AMUSEMENT PARKS AND SERVICES	2,047	$42,437,609	$1,272,541	1.31%
EDUCATION INSTITUTIONS	370	$5,705,487	$171,154	.18%
OTHER SERVICES	1,078	$29,036,283	$870,984	.89%
* GROUP TOTALS *	24,611	$358,880,754	$10,764,294	11.05%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	345	$13,802,653	$414,076	.43%
FURNITURE AND HOME FURNISHINGS	34	$957,586	$28,731	.03%
CONSTRUCTION MATERIALS	1,791	$109,401,415	$3,281,310	3.37%
FARM AND CONSTRUCTION MACHINERY	3,017	$287,302,418	$8,618,699	8.85%
MISCELLANEOUS DURABLE GOODS	363	$13,117,875	$393,538	.40%
APPAREL, PIECE GOODS	61	$3,557,974	$106,740	.11%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	319	$9,319,491	$279,526	.29%
MISCELLANEOUS NONDURABLE GOODS	2,979	$73,012,808	$2,190,281	2.25%
* GROUP TOTALS *	8,909	$510,472,220	$15,312,901	15.72%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	658	$10,454,018	$313,611	.32%
MINING	112	$5,917,845	$177,530	.18%
GENERAL CONTRACTORS	1,358	$18,551,911	$556,553	.57%
PLUMBING AND HEATING CONTRACTORS	1,587	$31,032,861	$930,870	.96%
PAINTING CONTRACTORS	811	$5,207,090	$156,206	.16%
ELECTRICAL CONTRACTORS	1,233	$19,538,307	$586,166	.60%
CARPENTRY CONTRACTORS	1,016	$6,702,421	$201,067	.21%
OTHER SPECIAL TRADE CONTRACTORS	1,205	$20,441,172	$613,191	.63%
FOOD MANUFACTURERS	119	$2,651,904	$79,559	.08%
APPAREL AND TEXTILE MANUFACTURERS	40	$1,543,289	$46,300	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	181	$6,338,397	$190,149	.20%
PUBLISHERS OF BOOKS AND NEWSPAPERS	251	$2,891,735	$86,706	.09%
COMMERCIAL PRINTERS	573	$19,269,756	$578,088	.59%
NONMETALLIC PRODUCT MANUFACTURERS	221	$14,411,587	$432,352	.44%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	657	$45,445,735	$1,363,367	1.40%
MISCELLANEOUS MANUFACTURERS	160	$2,794,834	$83,842	.09%
TEMPORARY RETAILERS	717	$3,261,121	$98,563	.10%
* GROUP TOTALS *	10,899	$216,453,983	$6,494,120	6.67%
* LATE FILERS *	5,411	$40,924,686	$1,227,232	1.26%
** GRAND TOTAL **	92,254	$3,247,424,529	$97,409,019	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX REPORT ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING JUNE 30, 1981

Counties	Units	Dollars	Counties	Units	Tax Due
Adair	532	$ 41,250.11	Jefferson	961	67,113.72
Adams	357	23,063.67	Johnson	4,123	$ 391,272.26
Allamakee	842	61,909.37	Jones	1,259	104,227.05
Appanoose	963	65,000.49	Keokuk	778	64,874.57
Audubon	466	38,616.12	Kossuth	1,296	106,399.10
Benton	1,371	107,669.95	Lee	2,626	193,181.21
Black Hawk	9,013	689,124.19	Linn	10,027	788,464.03
Boone	1,470	107,647.08	Louisa	903	65,187.93
Bremer	1,387	103,630.92	Lucas	666	45,563.96
Buchanan	1,387	96,584.65	Lyon	658	52,473.95
Buena Vista	1,191	103,635.80	Madison	764	55,927.63
Butler	1,075	81,152.49	Mahaska	1,429	104,214.35
Calhoun	830	68,059.24	Marion	1,856	145,585.64
Carroll	1,261	108,249.51	Marshall	2,660	212,471.04
Cass	985	73,548.84	Mills	706	63,195.72
Cedar	1,111	102,483.44	Mitchell	614	52,056.06
Cerro Gordo	3,040	273,148.22	Monona	649	58,033.54
Cherokee	930	69,983.92	Monroe	597	42,364.80
Chickasaw	963	73,767.72	Montgomery	780	63,219.64
Clarke	504	33,520.82	Muscatine	3,209	235,849.65
Clay	1,166	91,111.43	O'Brien	1,023	86,397.58
Clayton	1,161	94,003.36	Osceola	429	34,567.80
Clinton	3,625	289,323.42	Page	994	73,296.59
Crawford	1,135	92,273.90	Palo Alto	734	60,566.20
Dallas	1,878	141,802.57	Plymouth	1,274	116,718.23
Davis	534	35,107.87	Pocahontas	621	60,236.54
Decatur	574	41,948.10	Polk	19,429	1,635,351.84
Delaware	1,206	100,868.34	Pottawattamie	5,144	387,866.63
Des Moines	2,911	201,429.59	Poweshiek	1,239	112,042.09
Dickinson	999	80,527.94	Ringgold	351	25,758.91
Dubuque	4,755	361,284.80	Sac	763	63,096.69
Emmet	728	60,507.85	Scott	9,455	878,342.32
Fayette	1,556	121,815.50	Shelby	720	62,336.37
Floyd	1,200	94,433.35	Sioux	1,525	136,876.45
Franklin	777	69,407.91	Story	3,453	292,972.57
Fremont	496	39,236.89	Tama	1,083	80,693.41
Greene	811	57,496.91	Taylor	479	36,317.21
Grundy	890	82,318.21	Union	902	63,703.67
Guthrie	648	46,333.70	Van Buren	482	33,891.12
Hamilton	1,106	88,238.55	Wapello	2,725	180,847.22
Hancock	781	64,935.51	Warren	2,258	164,240.61
Hardin	1,419	115,898.59	Washington	1,300	100,473.99
Harrison	887	69,908.83	Wayne	428	34,284.43
Henry	1,152	83,139.52	Webster	2,824	228,946.85
Howard	621	57,108.21	Winnebago	718	66,870.49
Humboldt	751	56,866.25	Winneshiek	1,146	96,475.83
Ida	534	45,124.75	Woodbury	5,926	501,007.81
Iowa	906	78,329.44	Worth	516	43,759.03
Jackson	1,457	99,568.92	Wright	975	86,539.67
Jasper	2,404	168,206.56	DOT	13	5,889.37
			GRAND TOTAL	174,236	$14,012,646.69

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	18	$1,192,204	$35,766	.25%
ELECTRIC AND GAS UTILITIES	24	$20,425,671	$612,763	4.32%
WATER AND SANITATION UTILITIES	2	$821,992	$24,660	.17%
TRANSPORTATION COMPANIES	51	$21,112,209	$633,365	4.47%
* GROUP TOTALS *	95	$43,552,076	$1,306,554	9.22%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	132	$4,569,797	$137,097	.97%
PAINT AND GLASS STORES	11	$158,786	$4,763	.03%
HARDWARE STORES	22	$1,163,367	$34,902	.25%
GARDEN SUPPLY STORES	13	$390,568	$11,718	.08%
MOBILE HOME DEALERS	4	$0	$0	.00%
* GROUP TOTALS *	182	$6,282,516	$188,480	1.33%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	7	$8,044,630	$241,339	1.70%
VARIETY STORES	4	$345,316	$10,359	.07%
MISCELLANEOUS GENERAL MERCHANDISE STORES	6	$220,892	$6,627	.05%
* GROUP TOTALS *	17	$8,610,838	$258,325	1.82%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$454,806	$13,645	.10%
MEAT AND FISH MARKETS	3	$286	$9	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	1	$38,746	$1,162	.01%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	7	$87,895	$2,636	.02%
* GROUP TOTALS *	19	$581,733	$17,452	.12%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	12	$224,783	$6,743	.05%
AUTOMOTIVE PARTS	63	$1,346,122	$40,383	.28%
GAS STATIONS	45	$1,978,408	$59,350	.42%
RECREATIONAL VEHICLES	14	$329,815	$9,895	.07%
* GROUP TOTALS *	134	$3,879,128	$116,371	.82%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	4	$1,717	$52	.00%
WOMEN'S APPAREL STORES	11	$74,196	$2,226	.02%
FAMILY AND CHILDREN'S APPAREL STORES	5	$265,551	$7,966	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	$774,767	$23,242	.16%
OTHER APPAREL STORES	12	$32,625	$978	.01%
* GROUP TOTALS *	48	$1,148,856	$34,464	.24%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	74	$1,168,063	$35,035	.25%
HOME FURNISHING STORES	53	$4,500,166	$134,979	.95%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	105	$3,244,743	$97,343	.69%
* GROUP TOTALS *	232	$8,912,972	$267,357	1.89%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	21	$581,276	$17,441	.12%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	21	$581,276	$17,441	.12%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2	$261,073	$7,832	.06%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	17	$269,447	$8,083	.06%
SPORTING GOODS STORES	9	$96,203	$2,886	.02%
BOOKS AND STATIONERY STORES	29	$587,370	$17,619	.12%
JEWELRY STORES	15	$420,586	$12,618	.09%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	9	$255,555	$7,667	.05%
GIFT AND NOVELTY SHOPS	11	$679,679	$20,390	.14%
MAIL ORDER STORES	22	$5,312,610	$159,382	1.12%
VENDING MACHINES	30	$831,713	$24,951	.18%
DIRECT SELLING	129	$8,269,189	$248,068	1.75%
FUEL AND ICE DEALERS	34	$416,651	$12,501	.09%
FLORISTS	3	$1,706	$51	.00%
OTHER SPECIALTY SHOPS	138	$12,286,922	$368,612	2.60%
* GROUP TOTALS *	448	$29,688,904	$890,660	6.29%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	61	$1,307,438	$39,220	.28%
HOTELS AND OTHER LODGING PLACES	4	$31,538	$946	.01%
LAUNDRY AND CLEANING	35	$1,170,106	$35,103	.25%
PHOTOGRAPHIC STUDIOS	16	$144,556	$4,338	.03%
BEAUTY SHOPS	2	$13,872	$416	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	1	$3,334	$100	.00%
OTHER PERSONAL SERVICES	18	$587,315	$17,617	.12%
BUILDING MAINTENANCE	18	$1,304,153	$39,126	.28%
EMPLOYMENT AGENCIES	3	$3,296	$99	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	562	$23,358,424	$700,749	4.95%
AUTOMOBILE RENTAL AND STORAGE	23	$142,263	$4,267	.03%
AUTOMOBILE REPAIR AND SERVICES	17	$418,192	$12,546	.09%
ELECTRICAL REPAIR	40	$643,085	$19,292	.14%
WATCH, JEWELRY REPAIR	1	$206	$6	.00%
FURNITURE REPAIR	0	$0	$0	.00%
MISCELLANEOUS REPAIR	68	$1,363,535	$40,909	.29%
MOTION PICTURE THEATRES	10	$263,123	$7,893	.06%
AMUSEMENT PARKS AND SERVICES	16	$212,191	$6,344	.04%
EDUCATION INSTITUTIONS	4	$39,920	$1,197	.01%
OTHER SERVICES	35	$984,035	$29,522	.21%
* GROUP TOTALS *	934	$31,990,582	$959,690	6.77%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	50	$977,460	$29,324	.21%
FURNITURE AND HOME FURNISHINGS	31	$286,205	$8,587	.06%
CONSTRUCTION MATERIALS	478	$20,511,101	$615,335	4.34%
FARM AND CONSTRUCTION MACHINERY	1,156	$57,906,212	$1,737,181	12.26%
MISCELLANEOUS DURABLE GOODS	105	$6,584,313	$197,527	1.39%
APPAREL, PIECE GOODS	19	$835,897	$25,078	.18%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1961

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	57	$1,320,701	$39,624	.28%
MISCELLANEOUS NONDURABLE GOODS	353	$14,090,681	$422,723	2.98%
* GROUP TOTALS *	2,249	$102,512,570	$3,075,379	21.70%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	23	$170,552	$5,118	.04%
MINING	10	$600,426	$18,013	.13%
GENERAL CONTRACTORS	241	$7,807,397	$234,221	1.65%
PLUMBING AND HEATING CONTRACTORS	71	$5,261,277	$157,843	1.11%
PAINTING CONTRACTORS	15	$252,065	$7,564	.05%
ELECTRICAL CONTRACTORS	54	$2,914,972	$87,447	.62%
CARPENTRY CONTRACTORS	24	$118,420	$3,554	.03%
OTHER SPECIAL TRADE CONTRACTORS	231	$7,256,677	$217,703	1.54%
FOOD MANUFACTURERS	68	$3,143,002	$94,290	.67%
APPAREL AND TEXTILE MANUFACTURERS	43	$1,769,159	$53,073	.37%
FURNITURE, WOOD AND PAPER MANUFACTURERS	154	$7,311,546	$219,348	1.55%
PUBLISHERS OF BOOKS AND NEWSPAPERS	27	$1,444,397	$43,332	.31%
COMMERCIAL PRINTERS	64	$6,205,495	$186,164	1.31%
NONMETALLIC PRODUCT MANUFACTURERS	329	$17,422,331	$522,681	3.69%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	946	$149,409,703	$4,482,290	31.63%
MISCELLANEOUS MANUFACTURERS	187	$16,553,547	$496,606	3.50%
TEMPORARY RETAILERS	48	$2,687,096	$80,940	.57%
* GROUP TOTALS *	2,535	$230,328,062	$6,910,187	48.76%
* LATE FILERS *	174	$4,280,188	$128,408	.91%
** GRAND TOTAL **	7,088	$472,349,703	$14,170,768	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1981

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	688	$1,153,193
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	993	$2,663,920
UTILITIES, COMMUNICATION, AND TRANSPORTATION	489	$556,561
VENDORS (WHOLESALE AND RETAIL)	893	$287,677
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,026	$210,119
SERVICES (OTHER THAN PROFESSIONAL)	474	$129,638
MISCELLANEOUS	119	$60,041
** GRAND TOTAL **	4,682	$5,061,149

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING JUNE, 1981

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	17	$1,270	JONES	31	$32,431
ADAMS	8	$1,476	KEOKUK	14	$119
ALLAMAKEE	35	$5,235	KOSSUTH	26	$10,497
APPANOOSE	18	$84,828	LEE	83	$146,627
AUDUBON	7	$121	LINN	289	$325,761
BENTON	27	$3,589	LOUISA	18	$866,201
BLACK HAWK	216	$709,170	LUCAS	11	$6,371
BOONE	31	$4,271	LYON	29	$2,446
BREMER	37	$10,498	MADISON	11	$321
BUCHANAN	25	$2,135	MAHASKA	31	$7,321
BUENA VISTA	37	$12,922	MARION	36	$22,313
BUTLER	25	$750	MARSHALL	81	$65,737
CALHOUN	16	$2,675	MILLS	11	$3,580
CARROLL	47	$10,926	MITCHELL	31	$3,986
CASS	35	$10,801	MONONA	21	$2,798
CEDAR	26	$1,977	MONROE	17	$6,866
CERRO GORDO	112	$36,149	MONTGOMERY	25	$34,070
CHEROKEE	15	$1,666	MUSCATINE	60	$101,770
CHICKASAW	25	$35,365	OBRIEN	44	$6,605
CLARKE	9	$344	OSCEOLA	17	$2,097
CLAY	42	$10,026	PAGE	45	$9,273
CLAYTON	32	$7,378	PALO ALTO	19	$1,204
CLINTON	77	$215,267	PLYMOUTH	34	$9,454
CRAWFORD	32	$16,889	POCAHONTAS	23	$8,469
DALLAS	35	$7,527	POLK	575	$598,679
DAVIS	15	$2,029	POTTAWATTAMIE	115	$31,162
DECATUR	5	$738	POWESHIEK	37	$22,706
DELAWARE	22	$1,362	RINGGOLD	8	$92
DES MOINES	87	$44,295	SAC	30	$21,771
DICKINSON	25	$3,264	SCOTT	232	$318,758
DUBUQUE	173	$386,165	SHELBY	38	$6,577
EMMET	29	$11,284	SIOUX	61	$36,072
FAYETTE	33	$12,907	STORY	99	$27,033
FLOYD	29	$20,235	TAMA	24	$24,427
FRANKLIN	24	$12,915	TAYLOR	11	$177
FREMONT	18	$1,023	UNION	14	$14,018
GREENE	19	$760	VAN BUREN	6	$1,354
GRUNDY	25	$1,763	WAPELLO	62	$62,122
GUTHRIE	14	$2,539	WARREN	26	$3,860
HAMILTON	41	$21,586	WASHINGTON	36	$1,996
HANCOCK	23	$3,015	WAYNE	16	$768
HARDIN	66	$11,803	WEBSTER	72	$32,182
HARRISON	19	$7,182	WINNEBAGO	29	$8,162
HENRY	33	$31,508	WINNESHIEK	30	$16,335
HOWARD	18	$4,282	WOODBURY	158	$133,838
HUMBOLDT	21	$7,753	WORTH	11	$332
IDA	14	$1,937	WRIGHT	30	$9,379
IOWA	17	$31,192			
JACKSON	28	$3,272	OUT OF STATE	0	$0
JASPER	50	$42,311			
JEFFERSON	26	$10,225			
JOHNSON	95	$142,432	GRAND TOTAL	4,682	$5,061,149

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IOWA

Retail Sales and Use Tax Report

1981

Sales of Quarter Ending September 30, 1981

Compiled by
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page ii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages IV - XI with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1981

Retail Sales tax due the Department of Revenue during the third quarter of 1981 amounted to $102,975,185, an increase of 5.05 percent from the same quarter in 1980. See Figure A on page VI for a graphic comparison of retail sales tax due for the quarters ending June 30, 1977 through 1981. The number of businesses filing returns increased from 93,274 to 94,418 or 1.25 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Retail Sales Tax by Business Group

During the third quarter of 1981, the General Merchandise Group showed the largest increase in collections with a 9.70 percent increase. The Services Group followed with an increase of 9.41 percent. Growth in the number of businesses showed an increase of 1.23 percent as compared with an increase of 0.56 percent during the same period in 1980. Six business groups reported an increase in the number of filers. The General Merchandise and Apparel Groups showed the largest increase with 4.31 percent and 4.04 percent respectively, while Motor Vehicles (-3.12 percent) and Home Furnishing (-0.73 percent) Groups showed the largest decrease.

Business Group	# Bus. Sept 80	# Bus. Sept 81	% Change # Bus.	Tax Sept 80	Tax Sept 81	% Change Tax
Nonresidents	68	50	-26.47%	$ 230,738	$ 1,069,206	363.39%
Utilities	2,205	2,190	-0.68	12,195,647	13,295,118	9.02
Building Materials	2,931	2,930	-0.03	7,134,124	6,965,746	-2.36
General Merchandise	1,298	1,354	4.31	9,599,032	10,530,059	9.70
Food Dealers	2,311	2,309	-0.09	5,052,240	5,361,036	6.11
Motor Vehicle	6,574	6,369	-3.12	6,642,026	6,019,424	-9.37
Apparel	2,327	2,421	4.04	2,996,960	3,250,883	8.47
Home Furnishings	3,143	3,120	-0.73	3,467,766	3,606,073	3.99
Eating and Drinking	6,521	6,780	3.97	8,274,271	9,041,765	9.28
Specialty Retail	14,080	14,484	2.87	6,984,894	7,390,780	.581
Services	24,238	24,374	0.56	10,113,383	11,065,262	9.41
Wholesale Goods	8,672	8,811	1.60	16,432,848	16,417,475	-0.09
Miscellaneous	11,432	10,835	-5.22	7,432,717	7,222,705	-2.83
Late Filers	7,474	8,391	12.27	1,465,529	1,739,653	18.70
TOTALS	93,274	94,418	1.23%	$ 98,022,175	$102,975,185	5.05%

Review of Population Group

During the third quarter of 1981, $37.0 million or 35.91 percent of sales taxes was collected in those cities with population of over 50,000 which contain only 24.40 percent of the population according to the 1970 census. Other population groups are shown in the following table. As it has been in past reports, the more urbanized areas have a larger percentage of retail sales than do the smaller cities and rural areas. On page IX of this report, a more detailed table of sales tax collections by population area is presented.

Population Group	Sales Tax Collection	Population*
Above 50,000	35.91%	24.40%
10,000 - 50,000	20.08%	16.70%
2,500 - 10,000	21.02%	15.00%
Under 2,500	15.96%	17.00%
Rural Area & Others	7.03%	26.90%
	100.00%	100.00%

*1970 Census

Size of Gross Receipts

Businesses which had $1 million in quarterly gross sales collected 39.93 percent of sales tax in the third quarter of 1981 while comprising only 1.34 percent of the filers. A more detailed table on Gross Sales is shown on page XI of the report. In the quarter ending September 30, 1981 the percentage of businesses and sales tax collections of the five groups listed were as follows:

Quarterly Gross Sales	Sales Tax Collection	Business
$1,000,000 + Over	39.93%	1.34%
$ 500,000 to $1,000,000	11.19%	1.63%
$ 100,000 to $ 500,000	25.44%	9.19%
$ 10,000 to $ 100,000	20.68%	31.14%
$ 0 to $ 10,000	2.76%	56.70%
	100.00%	100.00%

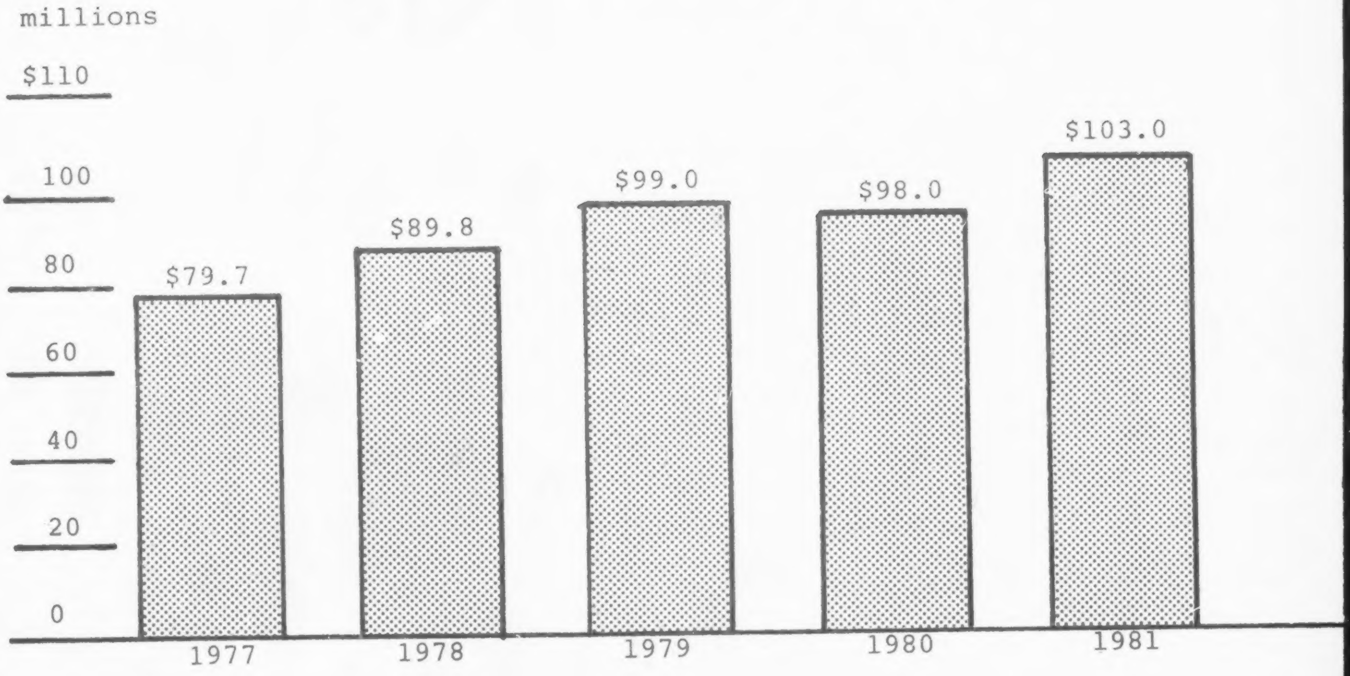
Size of Computed Tax

Of major significance is that, while 30.65 percent of the returns reported less than $25.00 in tax due in a quarter, the tax liabilities represented only 0.14 percent of the tax. At the other end of the spectrum are the businesses that collected $100,000 or more in sales tax in the quarter. While these returns reported

26.68 percent of the sales tax due, they represented only 0.07 percent of the business. Below is a table which shows percentages of five groups of businesses and sales tax by amount of tax due. The table on page X goes into further detail of taxes due in the quarter ending September 30, 1981.

Quarterly Tax Due	% of Sales Tax Collection	% Business
$100,000 + Over	26.68%	.07%
$ 10,000 to $100,000	24.47%	1.38%
$ 1,000 to $ 10,000	35.91%	15.52%
$ 25 to $ 1,000	12.80%	52.38%
$ 0 to $ 25	.14%	30.65%
	100.00%	100.00%

Figure A
RETAIL SALES TAX DUE
FOR QUARTER ENDING SEPTEMBER 30



NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING SEPTEMBER 30, 1981

Counties	Returns	Taxable Sales	Computed Tax
Adair	389	$ 10,724,117	$ 321,656
Adams	204	4,573,522	137,163
Allamakee	558	14,470,599	434,045
Appanoose	537	13,914,078	417,285
Audubon	350	7,410,478	222,299
Benton	745	18,379,637	551,377
Black Hawk	3,287	173,892,182	5,212,235
Boone	776	20,512,218	615,266
Bremer	792	23,220,688	696,398
Buchanan	686	18,470,028	553,969
Buena Vista	804	26,580,327	797,278
Butler	644	12,991,391	389,714
Calhoun	521	12,513,560	375,357
Carroll	816	28,894,873	866,755
Cass	711	21,078,955	632,367
Cedar	685	15,464,880	463,887
Cerro Gordo	1,498	67,896,627	2,036,734
Cherokee	618	16,576,666	497,283
Chickasaw	524	14,696,347	422,191
Clarke	299	8,637,394	259,118
Clay	776	30,214,295	906,101
Clayton	747	17,687,432	530,617
Clinton	1,531	56,805,959	1,704,009
Crawford	674	16,526,317	495,777
Dallas	976	26,977,314	809,282
Davis	326	6,292,105	188,760
Decatur	332	5,472,409	164,166
Delaware	542	15,838,518	475,059
Des Moines	1,177	54,611,371	1,637,370
Dickinson	717	23,554,461	706,551
Dubuque	2,163	104,968,930	3,148,460
Emmet	464	14,757,688	442,716
Fayette	852	26,192,155	785,619
Floyd	662	18,909,861	567,287
Franklin	470	15,036,207	451,028
Fremont	329	6,959,992	208,767
Greene	458	12,115,486	363,436
Grundy	484	12,144,241	364,281
Guthrie	473	8,862,724	265,863
Hamilton	658	18,105,264	543,011
Hancock	486	13,468,762	404,013
Hardin	875	26,815,239	804,395
Harrison	551	11,461,854	343,861
Henry	628	18,720,718	561,610
Howard	412	10,271,756	308,137
Humboldt	455	13,473,804	404,231
Ida	335	8,164,050	244,921
Iowa	571	21,235,200	636,948
Jackson	757	17,863,596	535,763
Jasper	1,085	35,230,793	1,056,953

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	541	$ 15,662,785	$ 469,644
Johnson	1,772	92,327,207	2,769,144
Jones	745	19,048,905	571,428
Keokuk	562	10,560,588	316,815
Kossuth	822	32,944,453	988,266
Lee	1,195	47,160,229	1,414,165
Linn	4,214	243,151,004	7,294,125
Louisa	344	7,372,301	221,156
Lucas	371	9,436,687	283,058
Lyon	465	8,889,394	266,659
Madison	396	8,107,736	243,238
Mahaska	784	24,221,131	726,611
Marion	831	25,920,301	777,563
Marshall	1,127	46,309,980	1,389,087
Mills	360	8,859,167	265,768
Mitchell	438	10,998,321	329,934
Monona	456	11,513,459	345,394
Monroe	306	6,670,797	200,223
Montgomery	496	13,997,675	419,801
Muscatine	1,083	45,393,956	1,361,738
O'Brien	701	17,605,759	528,053
Osceola	312	6,980,046	209,407
Page	677	20,450,336	613,493
Palo Alto	423	10,712,494	321,363
Plymouth	747	20,397,163	611,920
Pocahontas	482	10,211,988	306,278
Polk	7,797	538,385,496	16,151,240
Pottawattamie	1,841	75,230,049	2,256,721
Poweshiek	661	20,363,342	610,833
Ringgold	248	5,730,210	171,912
Sac	563	12,776,391	383,235
Scott	3,539	217,893,935	6,535,750
Shelby	576	14,745,991	442,308
Sioux	1,103	29,805,408	894,081
Story	1,735	71,784,685	2,153,318
Tama	677	18,559,916	556,714
Taylor	344	5,414,719	162,395
Union	473	14,372,035	431,137
Van Buren	375	4,355,953	130,606
Wapello	1,089	37,457,261	1,123,257
Warren	775	16,899,690	506,915
Washington	758	22,286,796	668,441
Wayne	368	5,314,549	159,391
Webster	1,365	62,814,131	1,884,180
Winnebago	493	11,133,570	333,915
Winneshiek	668	18,589,914	557,616
Woodbury	2,530	135,970,285	4,079,083
Worth	297	5,964,119	178,919
Wright	642	19,622,736	588,659
Nonresidents	50	35,640,235	1,069,206
Late Filers	8,391	58,002,000	1,739,653
TOTAL	94,418	$3,433,654,346	$102,975,185

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING SEPTEMBER, 1981

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$36,973,806	35.91%
25,000 TO 50,000	$12,961,685	12.59%
10,000 TO 25,000	$7,721,254	7.50%
5,000 TO 10,000	$12,959,547	12.59%
2,500 TO 5,000	$8,683,093	8.43%
1,000 TO 2,500	$8,709,438	8.46%
500 TO 1,000	$5,000,287	4.86%
TOWNS UNDER 500	$2,733,063	2.65%
NON-PERMIT	$264,660	.26%
RURAL	$5,899,146	5.73%
OTHERS	$1,069,206	1.04%
TOTALS	$102,975,185	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION PAGE X
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1981

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	27,012	30.65%	$147,911	.14%
25.00 - 49.99	7,119	8.08%	$256,745	.25%
50.00 - 99.99	8,080	9.17%	$581,278	.56%
100.00 - 149.99	5,001	5.67%	$614,537	.60%
150.00 - 199.99	3,648	4.14%	$633,166	.61%
200.00 - 249.99	2,863	3.25%	$640,415	.62%
250.00 - 499.99	9,721	11.03%	$3,523,077	3.42%
500.00 - 999.99	9,721	11.03%	$6,941,838	6.74%
1,000.00 - 1,499.99	4,560	5.17%	$5,578,804	5.42%
1,500.00 - 1,999.99	2,514	2.85%	$4,338,894	4.21%
2,000.00 - 2,499.99	1,572	1.78%	$3,503,119	3.40%
2,500.00 - 2,999.99	1,084	1.23%	$2,959,919	2.87%
3,000.00 - 3,999.99	1,348	1.53%	$4,671,497	4.54%
4,000.00 - 4,999.99	884	1.00%	$3,957,477	3.84%
5,000.00 - 9,999.99	1,729	1.96%	$11,974,721	11.63%
10,000.00 - 24,999.99	975	1.11%	$14,612,974	14.19%
25,000.00 - 49,999.99	179	.20%	$6,064,033	5.89%
50,000.00 - 99,999.99	64	.07%	$4,515,350	4.38%
100,000.00 & OVER	62	.07%	$27,459,430	26.67%
TOTALS	88,136	100.00%*	$102,975,185	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING SEPTEMBER, 1981

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	20,659	23.44%	$2,043,187	.03%	$102,969	.10%
500 - 999	5,103	5.79%	$3,731,105	.05%	$110,424	.11%
1,000 - 1,999	6,546	7.43%	$9,506,061	.12%	$269,987	.26%
2,000 - 2,999	4,200	4.77%	$10,342,698	.13%	$285,345	.28%
3,000 - 3,999	3,098	3.52%	$10,754,566	.14%	$289,219	.28%
4,000 - 4,999	2,453	2.78%	$10,970,148	.14%	$295,123	.29%
5,000 - 9,999	7,909	8.97%	$57,413,000	.73%	$1,484,022	1.44%
10,000 - 24,999	12,078	13.70%	$199,971,708	2.53%	$4,940,166	4.80%
25,000 - 49,999	8,641	9.80%	$307,369,793	3.89%	$6,983,607	6.78%
50,000 - 99,999	6,725	7.63%	$474,743,558	6.01%	$9,373,536	9.10%
100,000 - 249,999	5,706	6.47%	$900,085,383	11.40%	$14,682,976	14.26%
250,000 - 499,999	2,392	2.71%	$837,427,180	10.60%	$11,521,227	11.19%
500,000 - 999,999	1,441	1.63%	$991,665,566	12.56%	$11,523,310	11.19%
1,000,000 & OVER	1,185	1.34%	$4,080,940,041	51.68%	$41,113,274	39.93%
TOTALS	88,136	100.00%*	$7,896,963,994	100.00%*	$102,975,185	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XIII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XIII - XIV present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September 30, 1981

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	93	1.31%	$ 1,224,676	10.21%
Building Materials	174	2.45	184,661	1.54
General Merchandise	19	0.27	243,466	2.03
Food Dealers	18	0.25	18,639	.16
Motor Vehicle	122	1.72	108,037	.90
Apparel	50	0.70	31,678	.26
Home Furnishings	220	3.09	282,228	2.35
Eating and Drinking	17	0.24	14,192	0.12
Specialty Retail	453	6.37	876,448	7.30
Services	942	13.24	845,302	7.04
Wholesale Goods	2,212	31.10	2,900,626	24.17
Miscellaneous	2,495	35.08	5,180,967	43.18
Late Filers	298	4.18	88,904	.74
TOTAL	7,113	100.00%	$11,999,824	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1980 and 1981

Use Tax	September 1980	September 1981	% Change
Retailers			
Number of Returns	6,775	7,113	4.99%
Computed Tax	$11,630,760	$11,999,824	3.17%
Motor Vehicle*			
Number of Returns	160,327	156,635	-2.30%
Computed Tax	$12,970,766	$13,664,372	5.35%
Consumers			
Number of Returns	4,828	4,796	-0.66%
Computed Tax	$ 4,599,039	$ 4,700,952	2.22%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1981

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	2,757	38.76%	$6,296	.05%
25.00 - 49.99	406	5.71%	$15,071	.13%
50.00 - 99.99	481	6.76%	$34,660	.29%
100.00 - 149.99	343	4.82%	$42,010	.35%
150.00 - 199.99	268	3.77%	$46,772	.39%
200.00 - 249.99	200	2.81%	$44,659	.37%
250.00 - 499.99	618	8.69%	$223,318	1.86%
500.00 - 999.99	619	8.70%	$443,279	3.69%
1,000.00 - 1,499.99	345	4.85%	$425,286	3.54%
1,500.00 - 1,999.99	197	2.77%	$338,433	2.82%
2,000.00 - 2,499.99	134	1.88%	$299,026	2.49%
2,500.00 - 2,999.99	102	1.43%	$281,140	2.34%
3,000.00 - 3,999.99	138	1.94%	$473,565	3.95%
4,000.00 - 4,999.99	92	1.29%	$409,708	3.41%
5,000.00 - 9,999.99	209	2.94%	$1,483,165	12.36%
10,000.00 - 24,999.99	125	1.76%	$1,873,913	15.62%
25,000.00 - 49,999.99	43	.60%	$1,446,244	12.05%
50,000.00 - 99,999.99	23	.32%	$1,514,827	12.62%
100,000.00 & OVER	13	.18%	$2,598,452	21.65%
TOTALS	7,113	100.00%*	$11,999,824	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of September 30, 1981, a local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. Davenport, Muscatine, and Waterloo have joined the other jurisdictions imposing the tax. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, one imposes a 4 percent rate and the remaining three jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending September 30, 1981, a total of $903,309.74 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Increase
Altoona	5%	17,259.25	-2.08
Ankeny	5%	10,243.71	5.82
Cedar Rapids	5%	129,551.99	8.12
Clive	5%	22,027.71	-1.67
Council Bluffs	5%	49,931.34	11.66
Davenport	3%	70,007.98	(2)
Des Moines	5%	267,274.49	11.89
Dubuque	5%	73,187.25	8.36
Indianola	5%	1,391.95	4.02
Johnston	5%	0.00	-100.00
Muscatine	4%	22,943.58	(2)
Polk County	5%	49,812.52	4.94
Sergeant Bluff	3%	2,002.01	5.27
Sioux City	3%	48,915.35	-4.77
Urbandale	5%	74,934.75	25.91
Waterloo	5%	39,801.70	(2)
West Des Moines	5%	21,369.34	-45.97
Windsor Heights	5%	2,654.82	-1.51
TOTAL		$903,309.74	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT		50	$35,640,235	$1,069,206	1.04%
ADAIR	COUNTY				
GREENFIELD*		136	$5,300,845	$159,005	.15%
ADAIR		54	$3,007,070	$90,210	.09%
STUART		34	$651,238	$19,537	.02%
BRIDGEWATER		18	$177,068	$5,281	.01%
FONTANELLE		35	$416,823	$12,496	.01%
ORIENT		18	$201,388	$6,038	.01%
NON-PERMIT		10	$20,897	$629	.00%
OTHER		84	$948,788	$28,460	.03%
* TOTAL COUNTY *		389	$10,724,117	$321,656	.31%
ADAMS	COUNTY				
CORNING*		116	$3,797,862	$113,891	.11%
NODAWAY		10	$39,802	$1,194	.00%
PRESCOTT		14	$135,479	$4,067	.00%
NON-PERMIT		2	$499	$15	.00%
OTHER		62	$599,880	$17,996	.02%
* TOTAL COUNTY *		204	$4,573,522	$137,163	.13%
ALLAMAKEE	COUNTY				
WAUKON*		196	$5,662,673	$169,866	.16%
LANSING		81	$1,786,037	$53,579	.05%
POSTVILLE		92	$3,551,115	$106,509	.10%
NEW ALBIN		36	$754,753	$22,643	.02%
HARPERS FERRY		27	$329,873	$9,896	.01%
NON-PERMIT		6	$80,365	$2,413	.00%
OTHER		120	$2,305,783	$69,139	.07%
* TOTAL COUNTY *		558	$14,470,599	$434,045	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	294	$11,395,544	$341,798	.33%
CINCINNATI	16	$56,671	$1,703	.00%
MORAVIA	39	$598,476	$17,953	.02%
MOULTON	39	$461,707	$13,822	.01%
MYSTIC	18	$83,329	$2,502	.00%
NON-PERMIT	6	$17,665	$535	.00%
OTHER	125	$1,300,686	$38,972	.04%
* TOTAL COUNTY *	537	$13,914,078	$417,285	.41%
AUDUBON COUNTY				
AUDUBON*	172	$5,799,941	$174,001	.17%
EXIRA	61	$821,167	$24,626	.02%
KIMBALLTON	26	$364,787	$10,943	.01%
NON-PERMIT	4	$10,165	$305	.00%
OTHER	87	$414,398	$12,424	.01%
* TOTAL COUNTY *	350	$7,410,478	$222,299	.22%
BENTON COUNTY				
BELLE PLAINE	122	$3,444,121	$103,326	.10%
VINTON*	208	$8,635,542	$259,062	.25%
BLAIRSTOWN	43	$1,466,658	$44,000	.04%
SHELLSBURG	25	$396,413	$11,892	.01%
VAN HORNE	31	$383,915	$11,519	.01%
ATKINS	27	$361,020	$10,828	.01%
GARRISON	19	$217,035	$6,511	.01%
KEYSTONE	35	$1,328,237	$39,841	.04%
MT AUBURN	13	$168,197	$5,045	.00%
NEWHALL	27	$485,913	$14,577	.01%
NORWAY	31	$508,518	$15,254	.01%
URBANA	23	$167,971	$5,040	.00%
WALFORD	11	$227,612	$6,829	.01%
NON-PERMIT	5	$35,533	$1,069	.00%
OTHER	125	$552,952	$16,584	.02%
* TOTAL COUNTY *	745	$18,379,637	$551,377	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,919	$123,795,747	$3,710,455	3.60%
CEDAR FALLS	834	$40,563,991	$1,215,809	1.18%
EVANSDALE	83	$1,446,411	$43,320	.04%
ELK RUN HTS	12	$225,970	$6,774	.01%
HUDSON	66	$1,379,754	$41,388	.04%
LA PORTE CITY	107	$1,505,021	$45,152	.04%
DUNKERTON	31	$525,445	$15,759	.02%
JANESVILLE	12	$102,132	$3,063	.00%
GILBERTVILLE	32	$444,224	$13,327	.01%
RAYMOND	17	$966,869	$28,990	.03%
WASHBURN	22	$191,820	$5,755	.01%
NON-PERMIT	46	$247,555	$7,521	.01%
OTHER	106	$2,497,243	$74,917	.07%
* TOTAL COUNTY *	3,287	$173,892,182	$5,212,235	5.06%
BOONE COUNTY				
BOONE*	436	$15,172,361	$455,097	.44%
MADRID	83	$1,476,804	$44,301	.04%
OGDEN	87	$1,593,030	$47,765	.05%
BOXHOLM	15	$239,505	$7,185	.01%
PILOT MOUND	11	$49,612	$1,489	.00%
NON-PERMIT	5	$12,332	$372	.00%
OTHER	139	$1,968,574	$59,057	.06%
* TOTAL COUNTY *	776	$20,512,218	$615,266	.60%
BREMER COUNTY				
WAVERLY*	291	$13,627,087	$408,699	.40%
SUMNER	119	$3,841,090	$115,198	.11%
TRIPOLI	63	$1,029,058	$30,872	.03%
DENVER	65	$1,302,733	$39,077	.04%
JANESVILLE	21	$342,887	$10,239	.01%
READLYN	48	$929,060	$27,849	.03%
PLAINFIELD	26	$356,596	$10,698	.01%
NON-PERMIT	2	$8,433	$255	.00%
OTHER	157	$1,783,744	$53,511	.05%
* TOTAL COUNTY *	792	$23,220,688	$696,398	.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	247	$10,163,156	$304,828	.30%
JESUP	73	$1,888,512	$56,615	.05%
FAIRBANK	46	$882,081	$26,450	.03%
HAZLETON	34	$410,806	$12,323	.01%
LAMONT	29	$269,315	$8,067	.01%
WINTHROP	44	$871,276	$26,137	.03%
AURORA	13	$228,395	$6,852	.01%
BRANDON	22	$210,413	$6,311	.01%
QUASQUETON	15	$132,233	$3,968	.00%
ROWLEY	17	$161,296	$4,840	.00%
NON-PERMIT	8	$13,998	$424	.00%
OTHER	138	$3,238,547	$97,154	.09%
* TOTAL COUNTY *	686	$18,470,028	$553,969	.54%
BUENA VISTA COUNTY				
STORM LAKE*	388	$16,872,657	$506,079	.49%
ALTA	79	$2,934,371	$88,033	.09%
ALBERT CITY	47	$1,354,108	$40,597	.04%
MARATHON	19	$293,556	$8,806	.01%
NEWELL	55	$1,510,264	$45,303	.04%
SIOUX RAPIDS	63	$1,330,338	$39,906	.04%
LAKESIDE	14	$162,620	$4,879	.00%
REMBRANDT	20	$177,866	$5,337	.01%
LINN GROVE	15	$77,455	$2,324	.00%
NON-PERMIT	5	$10,098	$305	.00%
OTHER	99	$1,856,994	$55,709	.05%
* TOTAL COUNTY *	804	$26,580,327	$797,278	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	62	$1,061,950	$31,841	.03%
GREENE	87	$2,211,252	$66,339	.06%
PARKERSBURG	85	$2,175,552	$65,246	.06%
SHELL ROCK	54	$567,701	$17,032	.02%
ALLISON*	75	$2,433,794	$73,016	.07%
APLINGTON	50	$1,788,450	$53,651	.05%
DUMONT	40	$951,881	$28,556	.03%
NEW HARTFORD	32	$362,161	$10,850	.01%
BRISTOW	12	$70,447	$2,111	.00%
NON-PERMIT	9	$62,532	$1,905	.00%
OTHER	138	$1,305,671	$39,167	.04%
* TOTAL COUNTY *	644	$12,991,391	$389,714	.38%
CALHOUN COUNTY				
LAKE CITY	105	$3,186,711	$95,603	.09%
MANSON	92	$3,658,022	$109,740	.11%
ROCKWELL CITY*	113	$3,052,083	$91,505	.09%
LOHRVILLE	35	$206,332	$6,190	.01%
POMEROY	42	$758,938	$22,768	.02%
FARNHAMVILLE	29	$962,935	$28,889	.03%
NON-PERMIT	6	$22,865	$688	.00%
OTHER	99	$665,674	$19,974	.02%
* TOTAL COUNTY *	521	$12,513,560	$375,357	.36%
CARROLL COUNTY				
CARROLL*	382	$19,758,358	$592,679	.58%
COON RAPIDS	72	$1,849,104	$55,473	.05%
MANNING	85	$2,159,305	$64,760	.06%
BREDA	36	$536,199	$16,085	.02%
GLIDDEN	50	$1,273,073	$38,195	.04%
ARCADIA	23	$469,749	$14,091	.01%
DEDHAM	16	$273,513	$8,206	.01%
HALBUR	14	$620,600	$18,610	.02%
LANESBORO	10	$136,741	$4,102	.00%
TEMPLETON	26	$361,256	$10,836	.01%
NON-PERMIT	12	$44,629	$1,347	.00%
OTHER	90	$1,412,346	$42,371	.04%
* TOTAL COUNTY *	816	$28,894,873	$866,755	.84%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	334	$14,858,198	$445,735	.43%
ANITA	76	$1,136,716	$34,104	.03%
GRISWOLD	77	$1,481,958	$44,453	.04%
LEWIS	32	$369,521	$11,087	.01%
CUMBERLAND	23	$275,581	$8,270	.01%
MASSENA	41	$937,105	$28,115	.03%
WIOTA	11	$99,384	$2,981	.00%
NON-PERMIT	5	$10,965	$323	.00%
OTHER	112	$1,909,527	$57,289	.06%
* TOTAL COUNTY *	711	$21,078,955	$632,367	.61%
CEDAR COUNTY				
TIPTON*	175	$6,130,190	$183,864	.18%
DURANT	73	$2,466,008	$73,966	.07%
MECHANICSVILLE	37	$481,835	$14,454	.01%
WEST BRANCH	81	$1,215,027	$36,449	.04%
CLARENCE	55	$1,092,455	$32,775	.03%
LOWDEN	49	$1,235,506	$37,064	.04%
STANWOOD	49	$674,541	$20,239	.02%
BENNETT	33	$465,873	$13,976	.01%
NON-PERMIT	4	$19,765	$596	.00%
OTHER	129	$1,683,680	$50,504	.05%
* TOTAL COUNTY *	685	$15,464,880	$463,887	.45%
CERRO GORDO COUNTY				
MASON CITY*	909	$52,498,262	$1,574,873	1.53%
CLEAR LAKE	307	$11,124,265	$333,632	.32%
VENTURA	24	$484,086	$14,520	.01%
ROCKWELL	41	$497,192	$14,913	.01%
MESERVEY	22	$175,734	$5,273	.01%
SWALEDALE	17	$193,988	$5,820	.01%
THORNTON	25	$360,369	$10,811	.01%
NON-PERMIT	16	$63,161	$1,904	.00%
OTHER	137	$2,499,570	$74,988	.07%
* TOTAL COUNTY *	1,498	$67,896,627	$2,036,734	1.98%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	301	$12,183,431	$365,483	.35%
MARCUS	78	$1,735,730	$52,071	.05%
AURELIA	60	$621,117	$18,633	.02%
CLEGHORN	12	$339,814	$10,195	.01%
LARRABEE	10	$24,761	$744	.00%
MERIDEN	15	$92,030	$2,761	.00%
QUIMBY	25	$572,331	$17,169	.02%
WASHTA	18	$64,860	$1,946	.00%
NON-PERMIT	8	$32,763	$988	.00%
OTHER	91	$909,829	$27,293	.03%
* TOTAL COUNTY *	618	$16,576,666	$497,283	.48%
CHICKASAW COUNTY				
NEW HAMPTON*	196	$8,520,028	$236,888	.23%
NASHUA	74	$1,963,043	$58,893	.06%
FREDERICKSBURG	57	$994,609	$29,836	.03%
LAWLER	32	$870,196	$26,105	.03%
ALTA VISTA	19	$380,189	$11,408	.01%
IONIA	17	$238,127	$7,146	.01%
NON-PERMIT	6	$38,131	$1,148	.00%
OTHER	123	$1,692,024	$50,767	.05%
* TOTAL COUNTY *	524	$14,696,347	$422,191	.41%
CLARKE COUNTY				
OSCEOLA*	202	$7,554,178	$226,621	.22%
MURRAY	27	$263,937	$7,916	.01%
WOODBURN	15	$81,631	$2,448	.00%
NON-PERMIT	4	$12,099	$367	.00%
OTHER	51	$725,549	$21,766	.02%
* TOTAL COUNTY *	299	$8,637,394	$259,118	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	513	$25,344,499	$760,020	.74%
EVERLY	39	$1,518,976	$45,570	.04%
PETERSON	37	$913,601	$27,405	.03%
FOSTORIA	13	$211,943	$6,358	.01%
ROYAL	27	$188,056	$5,643	.01%
WEBB	17	$129,656	$3,888	.00%
NON-PERMIT	14	$597,061	$17,919	.02%
OTHER	116	$1,310,503	$39,298	.04%
* TOTAL COUNTY *	776	$30,214,295	$906,101	.88%
CLAYTON COUNTY				
ELKADER*	112	$4,751,644	$142,543	.14%
GUTTENBERG	100	$2,777,078	$83,311	.08%
MONONA	74	$1,785,136	$53,554	.05%
STRAWBERRY PT	65	$1,643,859	$49,314	.05%
EDGEWOOD	41	$1,089,855	$32,696	.03%
GARNAVILLO	45	$697,581	$20,928	.02%
MARQUETTE	19	$247,110	$7,411	.01%
MCGREGOR	73	$1,159,415	$34,782	.03%
FARMERSBURG	16	$327,774	$9,834	.01%
LUANA	18	$352,557	$10,577	.01%
VOLGA CITY	20	$149,075	$4,473	.00%
NON-PERMIT	2	$21,133	$635	.00%
OTHER	162	$2,685,215	$80,559	.08%
* TOTAL COUNTY *	747	$17,687,432	$530,617	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	832	$43,486,393	$1,304,384	1.27%
DE WITT	183	$6,361,941	$190,859	.19%
CAMANCHE	80	$1,258,216	$37,747	.04%
DELMAR	12	$82,583	$2,478	.00%
GRAND MOUND	32	$148,914	$4,467	.00%
LOST NATION	48	$519,056	$15,571	.02%
WHEATLAND	41	$828,932	$24,866	.02%
CALAMUS	16	$365,283	$10,958	.01%
CHARLOTTE	17	$322,868	$9,684	.01%
GOOSE LAKE	10	$82,245	$2,468	.00%
LOW MOOR	23	$181,971	$5,459	.01%
WELTON	12	$92,838	$2,786	.00%
NON-PERMIT	38	$216,456	$6,531	.01%
OTHER	187	$2,858,263	$85,751	.08%
* TOTAL COUNTY *	1,531	$56,805,959	$1,704,009	1.65%
CRAWFORD COUNTY				
DENISON*	295	$11,814,659	$354,442	.34%
CHARTER OAK	44	$920,862	$27,626	.03%
DOW CITY	27	$238,804	$7,164	.01%
MANILLA	45	$793,584	$23,809	.02%
SCHLESWIG	59	$781,229	$23,411	.02%
VAIL	21	$200,543	$6,016	.01%
KIRON	23	$290,659	$8,720	.01%
RICKETTS	16	$74,070	$2,222	.00%
WESTSIDE	27	$365,164	$10,957	.01%
NON-PERMIT	10	$54,562	$1,640	.00%
OTHER	107	$992,181	$29,770	.03%
* TOTAL COUNTY *	674	$16,526,317	$495,777	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	284	$10,318,577	$309,536	.30%
ADEL*	133	$4,479,593	$134,383	.13%
DALLAS CENTER	60	$736,866	$22,103	.02%
DEXTER	30	$713,922	$21,419	.02%
REDFIELD	50	$612,749	$18,382	.02%
WAUKEE	62	$774,694	$23,243	.02%
WOODWARD	43	$1,076,337	$32,288	.03%
DE SOTO	24	$257,295	$7,719	.01%
GRANGER	31	$1,296,460	$38,894	.04%
LINDEN	11	$70,400	$2,113	.00%
MINBURN	17	$156,698	$4,702	.00%
VAN METER	26	$350,954	$10,531	.01%
NON-PERMIT	6	$17,131	$515	.00%
OTHER	199	$6,115,638	$183,454	.18%
* TOTAL COUNTY *	976	$26,977,314	$809,282	.79%
DAVIS COUNTY				
BLOOMFIELD*	153	$4,591,128	$137,726	.13%
DRAKESVILLE	13	$84,818	$2,545	.00%
PULASKI	12	$187,245	$5,618	.01%
NON-PERMIT	12	$30,395	$918	.00%
OTHER	136	$1,398,519	$41,953	.04%
* TOTAL COUNTY *	326	$6,292,105	$188,760	.18%
DECATUR COUNTY				
LAMONI	88	$1,953,845	$58,620	.06%
LEON*	101	$2,696,676	$80,887	.08%
DAVIS CITY	13	$162,366	$4,873	.00%
DECATUR CITY	12	$160,754	$4,823	.00%
GARDEN GROVE	10	$51,528	$1,545	.00%
GRAND RIVER	15	$68,971	$2,070	.00%
VAN WERT	12	$59,322	$1,780	.00%
WELDON	13	$82,482	$2,474	.00%
NON-PERMIT	3	$7,365	$222	.00%
OTHER	65	$229,100	$6,872	.01%
* TOTAL COUNTY *	332	$5,472,409	$164,166	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	227	$10,606,287	$318,146	.31%
EARLVILLE	40	$603,232	$18,077	.02%
HOPKINTON	32	$408,125	$12,244	.01%
COLESBURG	24	$542,501	$16,253	.02%
DELHI	28	$420,772	$12,607	.01%
GREELEY	13	$184,728	$5,541	.01%
RYAN	21	$157,157	$4,717	.00%
NON-PERMIT	4	$13,666	$414	.00%
OTHER	153	$2,902,050	$87,060	.08%
* TOTAL COUNTY *	542	$15,838,518	$475,059	.46%
DES MOINES COUNTY				
BURLINGTON*	754	$39,376,191	$1,180,302	1.15%
MEDIAPOLIS	72	$1,990,044	$59,703	.06%
WEST BURLINGTON	145	$9,828,653	$294,861	.29%
DANVILLE	32	$776,163	$23,284	.02%
MIDDLETOWN	11	$110,105	$3,303	.00%
NON-PERMIT	13	$171,661	$5,158	.01%
OTHER	150	$2,358,554	$70,759	.07%
* TOTAL COUNTY *	1,177	$54,611,371	$1,637,370	1.59%
DICKINSON COUNTY				
MILFORD	119	$3,055,089	$91,631	.09%
SPIRIT LAKE*	206	$9,485,132	$284,514	.28%
ARNOLDS PARK	106	$3,411,817	$102,341	.10%
LAKE PARK	61	$1,747,190	$52,413	.05%
OKOBOJI	36	$2,981,693	$89,447	.09%
SUPERIOR	11	$134,636	$4,038	.00%
TERRIL	25	$325,003	$9,749	.01%
NON-PERMIT	6	$65,265	$1,960	.00%
OTHER	147	$2,348,636	$70,458	.07%
* TOTAL COUNTY *	717	$23,554,461	$706,551	.69%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,500	$85,124,096	$2,553,175	2.48%
CASCADE	86	$2,711,856	$81,349	.08%
DYERSVILLE	152	$8,313,856	$249,347	.24%
EPWORTH	29	$627,749	$18,831	.02%
FARLEY	39	$845,539	$25,367	.02%
BERNARD	20	$182,583	$5,478	.01%
HOLY CROSS	16	$441,408	$13,235	.01%
LUXEMBURG	15	$192,376	$5,773	.01%
NEW VIENNA	23	$487,592	$14,630	.01%
PEOSTA	11	$187,867	$5,635	.01%
WORTHINGTON	20	$235,895	$7,077	.01%
NON-PERMIT	35	$275,924	$8,298	.01%
OTHER	217	$5,342,189	$160,265	.16%
* TOTAL COUNTY *	2,163	$104,968,930	$3,148,460	3.06%
EMMET COUNTY				
ESTHERVILLE*	270	$11,788,939	$353,650	.34%
ARMSTRONG	65	$1,344,452	$40,329	.04%
RINGSTED	25	$858,736	$25,763	.03%
WALLINGFORD	19	$91,912	$2,757	.00%
NON-PERMIT	5	$3,298	$101	.00%
OTHER	80	$670,351	$20,116	.02%
* TOTAL COUNTY *	464	$14,757,688	$442,716	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	279	$11,465,500	$343,858	.33%
FAYETTE	63	$694,026	$20,821	.02%
WEST UNION*	130	$5,036,465	$151,083	.15%
ARLINGTON	27	$598,065	$17,942	.02%
CLERMONT	23	$1,893,401	$56,803	.06%
ELGIN	38	$825,816	$24,774	.02%
HAWKEYE	28	$313,230	$9,386	.01%
MAYNARD	28	$1,013,422	$30,401	.03%
ST LUCAS	13	$230,863	$6,926	.01%
WADENA	14	$81,051	$2,430	.00%
WAUCOMA	16	$265,472	$7,963	.01%
WESTGATE	12	$68,610	$2,058	.00%
NON-PERMIT	9	$66,998	$2,014	.00%
OTHER	172	$3,639,236	$109,160	.11%
* TOTAL COUNTY *	852	$26,192,155	$785,619	.76%
FLOYD COUNTY				
CHARLES CITY*	338	$13,850,715	$415,517	.40%
NORA SPRINGS	73	$817,652	$24,528	.02%
ROCKFORD	50	$989,504	$29,686	.03%
FLOYD	17	$160,754	$4,825	.00%
MARBLE ROCK	27	$331,214	$9,937	.01%
RUDD	27	$513,177	$15,395	.01%
NON-PERMIT	2	$9,333	$281	.00%
OTHER	128	$2,237,512	$67,118	.07%
* TOTAL COUNTY *	662	$18,909,861	$567,287	.55%
FRANKLIN COUNTY				
HAMPTON*	216	$9,584,242	$287,493	.28%
ACKLEY	11	$109,473	$3,284	.00%
SHEFFIELD	61	$1,233,834	$37,016	.04%
ALEXANDER	14	$139,754	$4,192	.00%
COULTER	18	$226,458	$6,773	.01%
GENEVA	10	$374,625	$11,239	.01%
LATIMER	29	$743,471	$22,303	.02%
NON-PERMIT	2	$2,900	$87	.00%
OTHER	109	$2,621,450	$78,641	.08%
* TOTAL COUNTY *	470	$15,036,207	$451,028	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	70	$2,347,032	$70,412	.07%
SIDNEY*	62	$846,293	$25,373	.02%
TABOR	52	$591,610	$17,748	.02%
FARRAGUT	21	$215,111	$6,456	.01%
RANDOLPH	13	$120,274	$3,609	.00%
RIVERTON	14	$147,766	$4,432	.00%
NON-PERMIT	4	$79,732	$2,393	.00%
OTHER	93	$2,612,174	$78,344	.08%
* TOTAL COUNTY *	329	$6,959,992	$208,767	.20%
GREENE COUNTY				
JEFFERSON*	232	$7,866,271	$235,975	.23%
CHURDAN	29	$239,864	$7,195	.01%
GRAND JCT	61	$1,953,225	$58,594	.06%
SCRANTON	32	$622,779	$18,682	.02%
PATON	25	$610,098	$18,304	.02%
RIPPEY	17	$84,288	$2,529	.00%
NON-PERMIT	6	$31,164	$936	.00%
OTHER	56	$707,797	$21,221	.02%
* TOTAL COUNTY *	458	$12,115,486	$363,436	.35%
GRUNDY COUNTY				
GRUNDY CENTER*	132	$5,543,058	$166,293	.16%
REINBECK	88	$1,646,126	$49,383	.05%
CONRAD	56	$1,176,406	$35,284	.03%
DIKE	36	$1,513,425	$45,405	.04%
WELLSBURG	47	$1,289,139	$38,641	.04%
BEAMAN	16	$214,064	$6,420	.01%
HOLLAND	16	$114,810	$3,442	.00%
NON-PERMIT	6	$33,664	$1,012	.00%
OTHER	85	$613,549	$18,401	.02%
* TOTAL COUNTY *	484	$12,144,241	$364,281	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	126	$3,341,174	$100,210	.10%
PANORA	63	$1,536,773	$46,105	.04%
STUART	60	$1,587,000	$47,610	.05%
BAYARD	33	$599,333	$17,979	.02%
CASEY	29	$384,968	$11,525	.01%
BAGLEY	20	$467,171	$14,017	.01%
JAMAICA	14	$60,799	$1,824	.00%
MENLO	19	$201,855	$6,056	.01%
YALE	20	$187,671	$5,630	.01%
NON-PERMIT	11	$23,898	$744	.00%
OTHER	78	$472,082	$14,163	.01%
* TOTAL COUNTY *	473	$8,862,724	$265,863	.26%
HAMILTON COUNTY				
WEBSTER CITY*	322	$10,653,357	$319,454	.31%
JEWELL	60	$2,250,290	$67,507	.07%
STRATFORD	37	$1,226,600	$36,796	.04%
WILLIAMS	34	$1,091,834	$32,756	.03%
BLAIRSBURG	17	$255,108	$7,654	.01%
ELLSWORTH	26	$627,187	$18,815	.02%
KAMRAR	16	$154,326	$4,631	.00%
RANDALL	12	$197,289	$5,919	.01%
STANHOPE	23	$282,858	$8,486	.01%
NON-PERMIT	3	$20,266	$610	.00%
OTHER	108	$1,346,149	$40,383	.04%
* TOTAL COUNTY *	658	$18,105,264	$543,011	.53%
HANCOCK COUNTY				
BRITT	114	$3,478,659	$104,314	.10%
GARNER*	111	$4,600,221	$143,991	.14%
KANAWHA	42	$1,818,887	$54,571	.05%
KLEMME	31	$309,076	$9,273	.01%
CORWITH	25	$830,617	$24,917	.02%
CRYSTAL LAKE	14	$222,202	$6,666	.01%
WODEN	18	$384,533	$11,537	.01%
NON-PERMIT	14	$27,196	$824	.00%
OTHER	117	$1,597,371	$47,920	.05%
* TOTAL COUNTY *	486	$13,468,762	$404,013	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	269	$11,762,567	$352,822	.34%
ACKLEY	92	$1,678,457	$50,351	.05%
ELDORA*	154	$3,996,070	$119,882	.12%
ALDEN	42	$746,139	$22,380	.02%
HUBBARD	51	$2,070,293	$62,106	.06%
RADCLIFFE	29	$711,074	$21,334	.02%
STEAMBOAT ROCK	20	$310,406	$9,313	.01%
UNION	31	$1,078,985	$32,367	.03%
NON-PERMIT	6	$23,132	$693	.00%
OTHER	181	$4,438,116	$133,142	.13%
* TOTAL COUNTY *	875	$26,815,239	$804,395	.78%
HARRISON COUNTY				
DUNLAP	61	$1,356,224	$40,690	.04%
LOGAN*	74	$2,032,725	$60,979	.06%
MISSOURI VALLEY	141	$4,862,751	$145,887	.14%
WOODBINE	59	$1,254,085	$37,623	.04%
MONDAMIN	29	$271,748	$8,154	.01%
PERSIA	26	$109,704	$3,292	.00%
PISGAH	25	$188,017	$5,638	.01%
NON-PERMIT	5	$7,665	$233	.00%
OTHER	131	$1,378,935	$41,365	.04%
* TOTAL COUNTY *	551	$11,461,854	$343,861	.33%
HENRY COUNTY				
MT PLEASANT*	258	$12,036,768	$361,094	.35%
NEW LONDON	65	$1,207,104	$36,213	.04%
WAYLAND	34	$519,766	$15,592	.02%
WINFIELD	63	$1,977,487	$59,324	.06%
MT UNION	10	$117,170	$3,516	.00%
OLDS	20	$387,708	$11,631	.01%
SALEM	19	$99,143	$2,972	.00%
NON-PERMIT	6	$144,898	$4,351	.00%
OTHER	153	$2,230,674	$66,917	.06%
* TOTAL COUNTY *	628	$18,720,718	$561,610	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	191	$7,392,528	$221,756	.22%
ELMA	36	$521,031	$15,632	.02%
LIME SPRINGS	38	$496,777	$14,905	.01%
RICEVILLE	19	$399,855	$11,997	.01%
CHESTER	20	$107,623	$3,229	.00%
PROTIVIN	23	$652,881	$19,584	.02%
NON-PERMIT	1	$1,200	$36	.00%
OTHER	84	$699,861	$20,998	.02%
* TOTAL COUNTY *	412	$10,271,756	$308,137	.30%
HUMBOLDT COUNTY				
HUMBOLDT	213	$10,896,126	$326,896	.32%
DAKOTA CITY*	32	$266,670	$8,000	.01%
GILMORE CITY	13	$129,637	$3,890	.00%
LIVERMORE	28	$442,459	$13,271	.01%
BODE	21	$253,552	$7,609	.01%
BRADGATE	11	$116,324	$3,489	.00%
RENWICK	22	$450,348	$13,511	.01%
THOR	12	$202,865	$6,086	.01%
NON-PERMIT	5	$36,699	$1,104	.00%
OTHER	98	$679,124	$20,375	.02%
* TOTAL COUNTY *	455	$13,473,804	$404,231	.39%
IDA COUNTY				
HOLSTEIN	77	$1,610,782	$48,327	.05%
IDA GROVE*	132	$5,047,915	$151,433	.15%
BATTLE CREEK	41	$654,581	$19,637	.02%
ARTHUR	20	$162,484	$4,875	.00%
GALVA	25	$222,488	$6,675	.01%
NON-PERMIT	3	$17,066	$513	.00%
OTHER	37	$448,734	$13,461	.01%
* TOTAL COUNTY *	335	$8,164,050	$244,921	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	114	$2,834,746	$84,999	.08%
NORTH ENGLISH	54	$1,941,962	$58,260	.06%
WILLIAMSBURG	106	$4,925,297	$147,759	.14%
VICTOR	52	$1,223,903	$36,718	.04%
LADORA	16	$72,534	$2,175	.00%
MILLERSBURG	13	$126,946	$3,808	.00%
PARNELL	10	$94,443	$2,832	.00%
NON-PERMIT	4	$6,798	$206	.00%
OTHER	202	$10,008,571	$300,192	.29%
* TOTAL COUNTY *	571	$21,235,200	$636,948	.62%
JACKSON COUNTY				
MAQUOKETA*	286	$10,122,409	$303,661	.29%
BELLEVUE	116	$2,172,232	$65,060	.06%
PRESTON	50	$1,910,129	$57,302	.06%
SABULA	32	$313,108	$9,380	.01%
ANDREW	15	$146,153	$4,385	.00%
BALDWIN	12	$43,212	$1,297	.00%
LA MOTTE	20	$355,363	$10,660	.01%
MILES	25	$793,560	$23,806	.02%
MONMOUTH	12	$51,831	$1,556	.00%
SPRINGBROOK	10	$123,186	$3,680	.00%
NON-PERMIT	10	$14,897	$450	.00%
OTHER	169	$1,817,516	$54,526	.05%
* TOTAL COUNTY *	757	$17,863,596	$535,763	.52%
JASPER COUNTY				
NEWTON*	499	$21,780,455	$653,417	.63%
COLFAX	73	$3,921,482	$117,645	.11%
MONROE	70	$1,193,771	$35,818	.03%
BAXTER	45	$583,951	$17,519	.02%
KELLOGG	32	$421,816	$12,654	.01%
PRAIRIE CITY	53	$1,893,354	$56,804	.06%
LYNNVILLE	28	$386,060	$11,582	.01%
MINGO	20	$104,446	$3,131	.00%
SULLY	43	$2,591,170	$77,738	.08%
NON-PERMIT	10	$7,871	$269	.00%
OTHER	212	$2,346,417	$70,377	.07%
* TOTAL COUNTY *	1,085	$35,230,793	$1,056,953	1.03%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	357	$13,932,581	$417,733	.41%
BATAVIA	22	$182,227	$5,469	.01%
LIBERTYVILLE	20	$214,766	$6,442	.01%
LOCKRIDGE	11	$91,589	$2,748	.00%
PACKWOOD	19	$234,748	$7,044	.01%
NON-PERMIT	4	$11,398	$344	.00%
OTHER	108	$995,476	$29,864	.03%
* TOTAL COUNTY *	541	$15,662,785	$469,644	.46%
JOHNSON COUNTY				
IOWA CITY*	1,045	$68,744,015	$2,061,849	2.00%
CORALVILLE	214	$13,903,367	$416,947	.40%
LONE TREE	37	$455,827	$13,673	.01%
OXFORD	35	$503,403	$15,040	.01%
SOLON	52	$798,930	$23,966	.02%
HILLS	19	$462,663	$13,881	.01%
NORTH LIBERTY	36	$1,691,144	$50,734	.05%
SWISHER	24	$695,657	$20,873	.02%
TIFFIN	11	$304,068	$9,123	.01%
NON-PERMIT	20	$46,661	$1,412	.00%
OTHER	279	$4,721,472	$141,646	.14%
* TOTAL COUNTY *	1,772	$92,327,207	$2,769,144	2.69%
JONES COUNTY				
ANAMOSA*	164	$6,518,113	$195,545	.19%
MONTICELLO	215	$7,904,289	$237,112	.23%
OLIN	45	$758,510	$22,757	.02%
OXFORD JCT	32	$310,137	$9,305	.01%
WYOMING	44	$733,761	$21,978	.02%
CENTER JCT	11	$68,459	$2,055	.00%
ONSLOW	17	$144,235	$4,326	.00%
NON-PERMIT	13	$105,764	$3,176	.00%
OTHER	204	$2,505,637	$75,174	.07%
* TOTAL COUNTY *	745	$19,048,905	$571,428	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	63	$1,013,563	$30,405	.03%
SIGOURNEY*	127	$3,746,937	$112,403	.11%
DELTA	17	$60,612	$1,818	.00%
HEDRICK	43	$471,228	$14,136	.01%
RICHLAND	35	$1,541,456	$46,243	.04%
WHAT CHEER	47	$452,533	$13,577	.01%
HARPER	11	$96,951	$2,909	.00%
KESWICK	19	$433,394	$13,003	.01%
OLLIE	14	$176,446	$5,293	.01%
SOUTH ENGLISH	15	$175,290	$5,257	.01%
NON-PERMIT	11	$27,164	$820	.00%
OTHER	160	$2,365,014	$70,951	.07%
* TOTAL COUNTY *	562	$10,560,588	$316,815	.31%
KOSSUTH COUNTY				
ALGONA*	318	$23,872,575	$716,179	.70%
BANCROFT	49	$1,498,483	$44,918	.04%
BURT	24	$177,393	$5,321	.01%
LU VERNE	20	$198,037	$5,940	.01%
SWEA CITY	54	$1,616,317	$48,492	.05%
TITONKA	40	$1,284,428	$38,529	.04%
WESLEY	28	$765,830	$22,950	.02%
WHITTEMORE	38	$685,399	$20,564	.02%
FENTON	27	$304,785	$9,144	.01%
LAKOTA	21	$354,525	$10,635	.01%
LEDYARD	17	$225,129	$6,744	.01%
LONE ROCK	17	$94,809	$2,845	.00%
NON-PERMIT	8	$35,764	$1,076	.00%
OTHER	161	$1,830,979	$54,929	.05%
* TOTAL COUNTY *	822	$32,944,453	$988,266	.96%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	329	$13,569,768	$406,906	.40%
KEOKUK	418	$22,364,459	$670,634	.65%
DONNELLSON	63	$1,398,238	$41,826	.04%
MONTROSE	27	$260,633	$7,819	.01%
WEST POINT	54	$794,625	$23,639	.02%
ST PAUL	13	$600,430	$18,012	.02%
NON-PERMIT	14	$133,160	$4,002	.00%
OTHER	277	$8,038,916	$241,127	.23%
* TOTAL COUNTY *	1,195	$47,160,229	$1,414,165	1.37%
LINN COUNTY				
CEDAR RAPIDS*	2,869	$208,370,644	$6,250,718	6.07%
MARION	442	$18,793,550	$563,794	.55%
CENTER POINT	51	$964,031	$28,921	.03%
CENTRAL CITY	51	$751,638	$22,550	.02%
HIAWATHA	79	$1,330,369	$39,905	.04%
LISBON	65	$1,006,007	$30,176	.03%
MT VERNON	85	$2,971,371	$89,142	.09%
COGGON	41	$1,039,518	$31,185	.03%
FAIRFAX	29	$234,574	$7,039	.01%
SPRINGVILLE	41	$658,264	$19,748	.02%
WALKER	39	$582,162	$17,460	.02%
ALBURNETTE	23	$301,311	$9,037	.01%
ELY	24	$470,922	$14,129	.01%
PALO	18	$81,250	$2,439	.00%
PRAIRIEBURG	10	$61,165	$1,836	.00%
NON-PERMIT	51	$512,886	$15,409	.01%
OTHER	296	$5,021,342	$150,637	.15%
* TOTAL COUNTY *	4,214	$243,151,004	$7,294,125	7.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	78	$2,804,797	$84,144	.08%
WAPELLO*	89	$1,931,218	$57,920	.06%
MORNING SUN	40	$871,028	$26,130	.03%
GRANDVIEW	11	$169,788	$5,094	.00%
LETTS	12	$97,552	$2,926	.00%
OAKVILLE	18	$148,220	$4,448	.00%
NON-PERMIT	2	$3,099	$94	.00%
OTHER	94	$1,346,599	$40,400	.04%
* TOTAL COUNTY *	344	$7,372,301	$221,156	.21%
LUCAS COUNTY				
CHARITON*	227	$6,900,336	$206,965	.20%
RUSSELL	23	$611,542	$18,347	.02%
DERBY	11	$103,621	$3,109	.00%
LUCAS	17	$78,074	$2,342	.00%
NON-PERMIT	3	$28,566	$858	.00%
OTHER	90	$1,714,548	$51,437	.05%
* TOTAL COUNTY *	371	$9,436,687	$283,058	.27%
LYON COUNTY				
ROCK RAPIDS*	130	$3,626,774	$108,800	.11%
GEORGE	63	$1,310,498	$39,315	.04%
DOON	26	$401,143	$12,035	.01%
INWOOD	51	$1,421,211	$42,633	.04%
LARCHWOOD	38	$511,045	$15,330	.01%
LITTLE ROCK	24	$318,788	$9,565	.01%
ALVORD	11	$93,741	$2,813	.00%
LESTER	22	$436,024	$13,081	.01%
NON-PERMIT	3	$7,632	$230	.00%
OTHER	97	$762,538	$22,857	.02%
* TOTAL COUNTY *	465	$8,889,394	$266,659	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	185	$6,100,532	$183,020	.18%
EARLHAM	43	$581,361	$17,442	.02%
MACKSBURG	13	$66,941	$2,010	.00%
ST CHARLES	27	$287,153	$8,615	.01%
TRURO	21	$222,007	$6,661	.01%
NON-PERMIT	3	$40,866	$1,228	.00%
OTHER	104	$808,876	$24,262	.02%
* TOTAL COUNTY *	396	$8,107,736	$243,238	.24%
MAHASKA COUNTY				
OSKALOOSA*	486	$21,327,197	$639,809	.62%
NEW SHARON	66	$980,411	$29,395	.03%
BARNES CITY	13	$73,014	$2,187	.00%
FREMONT	27	$156,943	$4,707	.00%
LEIGHTON	12	$62,911	$1,888	.00%
ROSE HILL	11	$51,894	$1,557	.00%
NON-PERMIT	6	$27,999	$843	.00%
OTHER	163	$1,540,762	$46,225	.04%
* TOTAL COUNTY *	784	$24,221,131	$726,611	.71%
MARION COUNTY				
KNOXVILLE*	264	$11,138,224	$334,126	.32%
PELLA	246	$10,237,606	$307,131	.30%
PLEASANTVILLE	53	$850,473	$25,501	.02%
BUSSEY	18	$86,801	$2,592	.00%
MELCHER	37	$456,355	$13,690	.01%
NON-PERMIT	10	$42,263	$1,272	.00%
OTHER	203	$3,108,579	$93,351	.09%
* TOTAL COUNTY *	831	$25,920,301	$777,563	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
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TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	752	$40,672,151	$1,220,073	1.18%
STATE CENTER	71	$1,030,225	$30,901	.03%
ALBION	15	$217,898	$6,445	.01%
GILMAN	28	$329,263	$9,877	.01%
MELBOURNE	26	$435,277	$13,057	.01%
LAUREL	19	$153,552	$4,606	.00%
LE GRAND	23	$344,827	$10,344	.01%
RHODES	11	$29,414	$883	.00%
NON-PERMIT	4	$71,765	$2,156	.00%
OTHER	178	$3,025,608	$90,745	.09%
* TOTAL COUNTY *	1,127	$46,309,980	$1,389,087	1.35%
MILLS COUNTY				
GLENWOOD*	147	$5,660,071	$169,787	.16%
MALVERN	59	$1,342,059	$40,263	.04%
EMERSON	21	$437,143	$13,115	.01%
PACIFIC JCT	10	$14,565	$437	.00%
HASTINGS	11	$112,840	$9,385	.00%
HENDERSON	17	$235,839	$7,076	.01%
SILVER CITY	11	$131,802	$3,955	.00%
NON-PERMIT	2	$4,099	$124	.00%
OTHER	82	$920,749	$27,626	.03%
* TOTAL COUNTY *	360	$8,859,167	$265,768	.26%
MITCHELL COUNTY				
OSAGE*	168	$5,596,031	$167,879	.16%
ST ANSGAR	61	$2,334,055	$70,018	.07%
RICEVILLE	40	$548,115	$16,431	.02%
STACYVILLE	36	$1,018,263	$30,550	.03%
NON-PERMIT	4	$18,532	$559	.00%
OTHER	129	$1,483,325	$44,497	.04%
* TOTAL COUNTY *	438	$10,998,321	$329,934	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	160	$6,057,451	$181,722	.18%
MAPLETON	92	$2,820,869	$84,626	.08%
UTE	40	$637,451	$19,123	.02%
WHITING	29	$234,344	$7,031	.01%
BLENCOE	13	$101,563	$3,049	.00%
CASTANA	13	$308,353	$9,252	.01%
MOORHEAD	18	$478,708	$14,343	.01%
SOLDIER	21	$220,736	$6,621	.01%
TURIN	10	$31,594	$950	.00%
NON-PERMIT	7	$27,198	$822	.00%
OTHER	53	$595,192	$17,855	.02%
* TOTAL COUNTY *	456	$11,513,459	$345,394	.34%
MONROE COUNTY				
ALBIA*	184	$5,237,180	$157,115	.15%
LOVILIA	25	$178,174	$5,343	.01%
NON-PERMIT	10	$47,463	$1,525	.00%
OTHER	87	$1,207,980	$36,240	.04%
* TOTAL COUNTY *	306	$6,670,797	$200,223	.19%
MONTGOMERY COUNTY				
RED OAK*	278	$10,992,287	$329,650	.32%
VILLISCA	71	$956,768	$28,689	.03%
STANTON	38	$684,230	$20,529	.02%
ELLIOTT	23	$205,876	$6,176	.01%
NON-PERMIT	5	$13,564	$409	.00%
OTHER	81	$1,144,950	$34,348	.03%
* TOTAL COUNTY *	496	$13,997,675	$419,801	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	650	$32,110,997	$963,226	.94%
WEST LIBERTY	105	$3,001,420	$90,047	.09%
WILTON	88	$5,817,844	$174,539	.17%
ATALISSA	16	$75,063	$2,252	.00%
CONESVILLE	10	$87,266	$2,618	.00%
NICHOLS	19	$507,067	$15,215	.01%
NON-PERMIT	13	$110,663	$3,327	.00%
OTHER	182	$3,683,636	$110,514	.11%
* TOTAL COUNTY *	1,083	$45,393,956	$1,361,738	1.32%
OBRIEN COUNTY				
SHELDON	226	$9,097,142	$272,909	.27%
HARTLEY	96	$2,487,064	$74,551	.07%
PAULLINA	87	$1,660,103	$49,804	.05%
PRIMGHAR*	55	$1,198,030	$35,905	.03%
SANBORN	67	$1,255,731	$37,670	.04%
SUTHERLAND	54	$617,663	$18,509	.02%
ARCHER	10	$148,259	$4,447	.00%
NON-PERMIT	5	$5,665	$174	.00%
OTHER	101	$1,136,102	$34,084	.03%
* TOTAL COUNTY *	701	$17,605,759	$528,053	.51%
OSCEOLA COUNTY				
SIBLEY*	147	$4,441,698	$133,251	.13%
ASHTON	31	$499,767	$14,995	.01%
OCHEYEDAN	33	$585,845	$17,576	.02%
HARRIS	10	$85,886	$2,577	.00%
MELVIN	25	$854,804	$25,642	.02%
NON-PERMIT	3	$11,300	$341	.00%
OTHER	63	$500,746	$15,025	.01%
* TOTAL COUNTY *	312	$6,980,046	$209,407	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	206	$7,864,419	$235,928	.23%
SHENANDOAH	300	$10,078,636	$302,347	.29%
ESSEX	39	$467,737	$14,034	.01%
BLANCHARD	10	$47,978	$1,440	.00%
COIN	14	$98,926	$2,967	.00%
COLLEGE SPRINGS	11	$83,910	$2,518	.00%
NON-PERMIT	2	$10,600	$319	.00%
OTHER	95	$1,798,130	$53,940	.05%
* TOTAL COUNTY *	677	$20,450,336	$613,493	.60%
PALO ALTO COUNTY				
EMMETSBURG*	161	$6,179,748	$185,380	.18%
GRAETTINGER	51	$683,209	$20,492	.02%
RUTHVEN	40	$878,343	$26,354	.03%
WEST BEND	51	$1,533,599	$46,005	.04%
AYRSHIRE	15	$156,496	$4,696	.00%
CYLINDER	10	$165,208	$4,955	.00%
MALLARD	20	$213,093	$6,394	.01%
NON-PERMIT	4	$8,332	$251	.00%
OTHER	71	$894,466	$26,836	.03%
* TOTAL COUNTY *	423	$10,712,494	$321,363	.31%
PLYMOUTH COUNTY				
LE MARS*	293	$13,397,006	$401,915	.39%
AKRON	67	$1,206,784	$36,205	.04%
KINGSLEY	73	$1,450,967	$43,532	.04%
REMSEN	85	$2,231,990	$66,960	.07%
MERRILL	36	$368,019	$11,040	.01%
BRUNSVILLE	12	$70,103	$2,102	.00%
HINTON	25	$727,266	$21,817	.02%
OYENS	10	$54,714	$1,644	.00%
NON-PERMIT	7	$45,164	$1,356	.00%
OTHER	139	$845,150	$25,349	.02%
* TOTAL COUNTY *	747	$20,397,163	$611,920	.59%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	50	$722,607	$21,678	.02%
LAURENS	102	$2,573,684	$77,207	.07%
POCAHONTAS*	138	$4,426,534	$132,714	.13%
GILMORE CITY	22	$654,695	$19,642	.02%
ROLFE	45	$776,691	$23,301	.02%
HAVELOCK	12	$201,628	$6,049	.01%
PALMER	19	$313,422	$9,401	.01%
VARINA	13	$46,705	$1,401	.00%
NON-PERMIT	4	$2,732	$86	.00%
OTHER	77	$493,290	$14,799	.01%
* TOTAL COUNTY *	482	$10,211,988	$306,278	.30%
POLK COUNTY				
DES MOINES*	5,955	$456,179,493	$13,684,995	13.29%
WEST DES MOINES	628	$41,404,473	$1,241,992	1.21%
URBANDALE	145	$4,227,240	$126,806	.12%
ALTOONA	163	$9,688,382	$290,675	.28%
ANKENY	358	$13,587,816	$407,400	.40%
CLIVE	27	$2,638,681	$79,160	.08%
GRIMES	71	$1,428,337	$42,849	.04%
MITCHELLVILLE	37	$357,576	$10,728	.01%
POLK CITY	48	$492,172	$14,767	.01%
BONDURANT	37	$326,854	$9,806	.01%
ELKHART	13	$106,651	$3,201	.00%
PLEASANT HILL	12	$563,639	$16,909	.02%
RUNNELLS	28	$390,643	$11,722	.01%
JOHNSTON	26	$500,092	$15,003	.01%
NON-PERMIT	97	$2,766,478	$83,533	.08%
OTHER	152	$3,726,969	$111,734	.11%
* TOTAL COUNTY *	7,797	$538,385,496	$16,151,240	15.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,038	$51,706,014	$1,551,018	1.51%
AVOCA	94	$3,096,814	$92,905	.09%
CARTER LAKE	50	$1,327,552	$39,828	.04%
OAKLAND	77	$1,880,420	$56,385	.05%
CARSON	34	$348,726	$10,464	.01%
NEOLA	39	$698,550	$20,955	.02%
WALNUT	37	$735,146	$22,056	.02%
CRESCENT	16	$423,332	$12,697	.01%
HANCOCK	11	$99,760	$2,994	.00%
MACEDONIA	16	$821,163	$24,634	.02%
MCCLELLAND	10	$202,108	$6,064	.01%
MINDEN	30	$776,153	$23,286	.02%
TREYNOR	33	$533,811	$16,015	.02%
UNDERWOOD	31	$459,478	$13,782	.01%
NON-PERMIT	17	$45,860	$1,384	.00%
OTHER	308	$12,075,162	$362,254	.35%
* TOTAL COUNTY *	1,841	$75,230,049	$2,256,721	2.19%
POWESHIEK COUNTY				
GRINNELL	287	$12,643,002	$379,238	.37%
BROOKLYN	86	$2,476,410	$74,290	.07%
MONTEZUMA*	109	$2,664,052	$79,919	.08%
DEEP RIVER	21	$139,728	$4,187	.00%
MALCOM	20	$311,316	$9,339	.01%
NON-PERMIT	3	$21,632	$651	.00%
OTHER	135	$2,107,202	$63,209	.06%
* TOTAL COUNTY *	661	$20,363,342	$610,833	.59%
RINGGOLD COUNTY				
MOUNT AYR*	121	$3,483,401	$104,505	.10%
DIAGONAL	22	$228,169	$6,847	.01%
KELLERTON	21	$136,190	$4,085	.00%
TINGLEY	14	$160,408	$4,813	.00%
NON-PERMIT	2	$5,233	$158	.00%
OTHER	68	$1,716,809	$51,504	.05%
* TOTAL COUNTY *	248	$5,730,210	$171,912	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC	COUNTY				
SAC CITY*		149	$4,480,676	$134,425	.13%
LAKE VIEW		79	$1,802,056	$54,007	.05%
ODEBOLT		72	$1,700,274	$51,006	.05%
EARLY		35	$840,539	$25,216	.02%
SCHALLER		37	$1,025,428	$30,761	.03%
WALL LAKE		43	$1,106,605	$33,197	.03%
AUBURN		23	$319,002	$9,574	.01%
LYTTON		24	$388,802	$11,663	.01%
NEMAHA		11	$64,597	$1,939	.00%
NON-PERMIT		13	$91,695	$2,755	.00%
OTHER		77	$956,717	$28,692	.03%
* TOTAL COUNTY *		563	$12,776,391	$383,235	.37%
SCOTT	COUNTY				
DAVENPORT*		2,304	$163,122,671	$4,692,690	4.75%
BETTENDORF		544	$37,506,653	$1,125,130	1.09%
BUFFALO		32	$398,384	$11,935	.01%
LE CLAIRE		58	$846,449	$25,395	.02%
BLUE GRASS		53	$871,735	$26,149	.03%
ELDRIDGE		95	$4,578,016	$137,338	.13%
PRINCETON		32	$806,108	$24,185	.02%
WALCOTT		60	$2,727,894	$81,836	.08%
DIXON		15	$161,610	$4,850	.00%
DONAHUE		10	$347,516	$10,402	.01%
LONG GROVE		17	$99,390	$2,980	.00%
MCCAUSLAND		17	$156,206	$4,687	.00%
NEW LIBERTY		10	$24,081	$724	.00%
RIVERDALE		11	$229,204	$6,877	.01%
NON-PERMIT		66	$625,946	$18,808	.02%
OTHER		215	$5,392,072	$161,764	.16%
* TOTAL COUNTY *		3,539	$217,893,935	$6,535,750	6.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	262	$10,945,229	$328,284	.32%
ELK HORN	36	$776,873	$23,308	.02%
SHELBY	34	$297,391	$8,922	.01%
DEFIANCE	25	$236,851	$7,106	.01%
EARLING	34	$480,184	$14,403	.01%
IRWIN	35	$574,648	$17,241	.02%
PANAMA	21	$164,677	$4,940	.00%
PORTSMOUTH	14	$150,142	$4,503	.00%
WESTPHALIA	10	$122,044	$3,661	.00%
NON-PERMIT	4	$25,066	$755	.00%
OTHER	101	$972,866	$29,185	.03%
* TOTAL COUNTY *	576	$14,745,991	$442,308	.43%
SIOUX COUNTY				
HAWARDEN	123	$3,814,251	$114,378	.11%
ALTON	54	$1,514,245	$45,403	.04%
HULL	75	$1,519,368	$45,579	.04%
ORANGE CITY*	151	$6,228,156	$186,844	.18%
ROCK VALLEY	137	$4,572,444	$137,166	.13%
SIOUX CENTER	203	$6,676,279	$200,287	.19%
BOYDEN	41	$918,564	$27,548	.03%
HOSPERS	44	$814,505	$24,436	.02%
IRETON	44	$1,318,451	$39,552	.04%
GRANVILLE	23	$218,542	$6,557	.01%
MAURICE	16	$81,671	$2,452	.00%
NON-PERMIT	4	$33,566	$1,010	.00%
OTHER	188	$2,095,346	$62,869	.06%
* TOTAL COUNTY *	1,103	$29,805,408	$894,081	.87%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	923	$54,471,813	$1,634,126	1.59%
NEVADA*	187	$7,102,588	$213,052	.21%
STORY CITY	122	$3,735,751	$112,042	.11%
CAMBRIDGE	22	$125,031	$3,751	.00%
COLO	33	$392,924	$11,776	.01%
MAXWELL	30	$386,963	$11,607	.01%
ROLAND	39	$515,706	$15,466	.02%
SLATER	51	$1,194,356	$35,833	.03%
ZEARING	30	$346,275	$10,381	.01%
COLLINS	21	$149,882	$4,498	.00%
GILBERT	18	$133,164	$3,995	.00%
HUXLEY	52	$786,995	$23,610	.02%
MCCALLSBURG	19	$70,720	$2,122	.00%
NON-PERMIT	25	$107,622	$3,235	.00%
OTHER	163	$2,264,895	$67,824	.07%
* TOTAL COUNTY *	1,735	$71,784,685	$2,153,318	2.09%
TAMA COUNTY				
TAMA	126	$6,843,096	$205,277	.20%
DYSART	70	$1,071,015	$32,128	.03%
TOLEDO*	102	$5,032,816	$150,977	.15%
TRAER	94	$2,253,162	$67,590	.07%
GARWIN	30	$271,736	$8,150	.01%
GLADBROOK	58	$1,289,102	$38,676	.04%
CHELSEA	29	$577,402	$17,317	.02%
CLUTIER	13	$135,148	$4,037	.00%
ELBERON	11	$78,185	$2,346	.00%
LINCOLN	11	$298,768	$8,931	.01%
MONTOUR	11	$160,108	$4,802	.00%
NON-PERMIT	6	$43,865	$1,318	.00%
OTHER	116	$505,513	$15,165	.01%
* TOTAL COUNTY *	677	$18,559,916	$556,714	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	114	$2,377,352	$71,276	.07%
LENOX	71	$2,066,148	$61,977	.06%
CLEARFIELD	34	$362,033	$10,864	.01%
NEW MARKET	23	$172,502	$5,176	.01%
BLOCKTON	14	$106,346	$3,192	.00%
SHARPSBURG	12	$23,478	$704	.00%
NON-PERMIT	4	$6,366	$191	.00%
OTHER	72	$300,494	$9,015	.01%
* TOTAL COUNTY *	344	$5,414,719	$162,395	.16%
UNION COUNTY				
CRESTON*	316	$12,910,070	$387,296	.38%
AFTON	51	$932,585	$27,964	.03%
LORIMOR	24	$196,702	$5,902	.01%
NON-PERMIT	3	$11,999	$362	.00%
OTHER	79	$320,679	$9,613	.01%
* TOTAL COUNTY *	473	$14,372,035	$431,137	.42%
VAN BUREN COUNTY				
KEOSAUQUA*	65	$1,185,128	$35,481	.03%
BONAPARTE	27	$345,898	$10,379	.01%
FARMINGTON	55	$684,376	$20,533	.02%
MILTON	27	$297,135	$8,906	.01%
BIRMINGHAM	19	$178,496	$5,354	.01%
CANTRIL	23	$151,483	$4,545	.00%
STOCKPORT	20	$257,887	$7,736	.01%
NON-PERMIT	5	$11,531	$349	.00%
OTHER	134	$1,244,019	$37,323	.04%
* TOTAL COUNTY *	375	$4,355,953	$130,606	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	773	$34,572,530	$1,036,749	1.01%
ELDON	47	$785,528	$23,526	.02%
EDDYVILLE	33	$353,017	$10,592	.01%
AGENCY	32	$243,521	$7,305	.01%
BLAKESBURG	21	$130,439	$3,914	.00%
NON-PERMIT	13	$70,428	$2,121	.00%
OTHER	170	$1,301,798	$39,050	.04%
* TOTAL COUNTY *	1,089	$37,457,261	$1,123,257	1.09%
WARREN COUNTY				
INDIANOLA*	310	$10,792,172	$323,706	.31%
CARLISLE	79	$1,571,830	$47,154	.05%
NORWALK	62	$981,158	$29,432	.03%
MILO	24	$316,022	$9,481	.01%
HARTFORD	13	$161,955	$4,858	.00%
LACONA	22	$166,819	$5,005	.00%
MARTENSDALE	16	$151,134	$4,533	.00%
NEW VIRGINIA	19	$142,339	$4,270	.00%
ST MARYS	10	$136,216	$4,087	.00%
NON-PERMIT	8	$49,065	$1,477	.00%
OTHER	212	$2,430,980	$72,912	.07%
* TOTAL COUNTY *	775	$16,899,690	$506,915	.49%
WASHINGTON COUNTY				
WASHINGTON*	301	$13,021,651	$390,569	.38%
KALONA	116	$4,284,019	$128,514	.12%
BRIGHTON	36	$330,965	$9,930	.01%
RIVERSIDE	32	$470,991	$14,134	.01%
WELLMAN	60	$1,848,615	$55,455	.05%
AINSWORTH	22	$337,962	$10,052	.01%
CRAWFORDSVILLE	19	$162,228	$4,869	.00%
WEST CHESTER	13	$46,103	$1,383	.00%
NON-PERMIT	3	$34,200	$1,029	.00%
OTHER	156	$1,750,062	$52,486	.05%
* TOTAL COUNTY *	758	$22,286,796	$668,441	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	111	$2,754,272	$82,630	.08%
SEYMOUR	51	$499,298	$14,985	.01%
ALLERTON	36	$313,293	$9,401	.01%
HUMESTON	48	$831,049	$24,930	.02%
LINEVILLE	14	$140,141	$4,204	.00%
PROMISE CITY	11	$124,099	$3,723	.00%
NON-PERMIT	5	$24,598	$739	.00%
OTHER	92	$627,799	$18,779	.02%
* TOTAL COUNTY *	368	$5,314,549	$159,391	.15%
WEBSTER COUNTY				
FT DODGE*	868	$51,068,938	$1,531,920	1.49%
GOWRIE	64	$1,583,304	$47,399	.05%
DAYTON	43	$917,860	$27,540	.03%
LEHIGH	29	$541,723	$16,252	.02%
BADGER	18	$273,851	$8,215	.01%
CALLENDAR	18	$238,544	$7,155	.01%
CLARE	11	$67,851	$2,034	.00%
DUNCOMBE	15	$172,960	$5,188	.01%
HARCOURT	20	$1,061,925	$31,857	.03%
MOORLAND	14	$129,590	$3,888	.00%
VINCENT	14	$883,728	$26,511	.03%
NON-PERMIT	20	$34,927	$1,055	.00%
OTHER	231	$5,838,930	$175,166	.17%
* TOTAL COUNTY *	1,365	$62,814,131	$1,884,180	1.83%
WINNEBAGO COUNTY				
FOREST CITY*	140	$3,553,084	$106,555	.10%
BUFFALO CENTER	76	$1,819,947	$54,541	.05%
LAKE MILLS	119	$2,790,443	$83,715	.08%
THOMPSON	38	$1,123,634	$33,708	.03%
LELAND	15	$37,736	$1,132	.00%
RAKE	21	$208,680	$6,258	.01%
NON-PERMIT	2	$5,133	$156	.00%
OTHER	82	$1,594,911	$47,350	.05%
* TOTAL COUNTY *	493	$11,133,570	$333,915	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	292	$11,926,745	$357,733	.35%
CALMAR	52	$1,358,797	$40,761	.04%
OSSIAN	62	$932,411	$27,974	.03%
FT. ATKINSON	36	$885,894	$26,574	.03%
RIDGEWAY	20	$171,145	$5,133	.00%
SPILLVILLE	22	$500,064	$14,993	.01%
NON-PERMIT	10	$76,296	$2,297	.00%
OTHER	174	$2,738,562	$82,151	.08%
* TOTAL COUNTY *	668	$18,589,914	$557,616	.54%
WOODBURY COUNTY				
SIOUX CITY*	1,948	$126,720,995	$3,801,581	3.69%
MOVILLE	62	$2,276,733	$68,303	.07%
ANTHON	52	$1,388,092	$41,643	.04%
CORRECTIONVILLE	52	$681,253	$20,438	.02%
DANBURY	31	$411,421	$12,338	.01%
SERGEANT BLUFF	65	$1,369,522	$41,086	.04%
SLOAN	44	$720,915	$21,627	.02%
CUSHING	24	$124,360	$3,732	.00%
HORNICK	15	$222,709	$6,682	.01%
LAWTON	30	$293,015	$8,790	.01%
OTO	13	$59,234	$1,779	.00%
PIERSON	28	$359,021	$10,774	.01%
SALIX	16	$125,793	$3,773	.00%
SMITHLAND	15	$70,340	$2,110	.00%
NON-PERMIT	35	$412,586	$12,397	.01%
OTHER	100	$734,296	$22,030	.02%
* TOTAL COUNTY *	2,530	$135,970,285	$4,079,083	3.96%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	49	$783,396	$23,503	.02%
NORTHWOOD*	93	$3,161,880	$94,845	.09%
FERTILE	18	$228,041	$6,841	.01%
GRAFTON	20	$390,293	$11,708	.01%
HANLONTOWN	14	$156,830	$4,705	.00%
JOICE	14	$64,396	$1,932	.00%
KENSETT	19	$398,558	$11,957	.01%
NON-PERMIT	6	$57,165	$1,715	.00%
OTHER	64	$723,560	$21,710	.02%
* TOTAL COUNTY *	297	$5,964,119	$178,919	.17%
WRIGHT COUNTY				
CLARION*	165	$5,780,419	$173,388	.17%
EAGLE GROVE	152	$4,585,330	$137,548	.13%
BELMOND	126	$5,097,975	$152,947	.15%
DOWS	44	$593,251	$17,798	.02%
GOLDFIELD	36	$974,280	$29,229	.03%
ROWAN	19	$326,006	$9,782	.01%
WOOLSTOCK	13	$1,072,363	$32,172	.03%
NON-PERMIT	5	$25,198	$758	.00%
OTHER	82	$1,167,914	$35,037	.03%
* TOTAL COUNTY *	642	$19,622,736	$588,659	.57%
* LATE FILERS *	8,391	$58.002.000	$1,739,653	1.69%
** GRAND TOTAL **	94,418	$3,433,654,346	$102,975,185	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	50	$1,069,206
* TOTAL *	50	$1,069,206

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$14,575
BLDG. MTL.	20	$39,362
GEN. MDSE.	7	$15,356
FOOD	7	$9,208
MOTOR VEH.	39	$21,210
APPAREL	8	$4,970
HOME FURN.	12	$2,984
EAT DRINK	28	$30,175
SPECIALTY	49	$11,903
SERVICES	110	$25,774
WHOLESALE	39	$90,770
MISC.	59	$55,369
* TOTAL *	389	$321,656

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	5	$7,139
GEN. MDSE.		
FOOD	6	$6,331
MOTOR VEH.	17	$11,596
APPAREL	5	$545
HOME FURN.	6	$3,221
EAT DRINK	19	$12,291
SPECIALTY	35	$10,067
SERVICES	60	$10,061
WHOLESALE	25	$42,633
MISC.	26	$33,279
* TOTAL *	204	$137,163

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$17,270	13	$60,500	19	$77,770
BLDG. MTL.	6	$11,226	17	$28,905	23	$40,131
GEN. MDSE.	5	$22,560	7	$6,591	12	$29,151
FOOD	5	$19,114	10	$8,518	15	$27,632
MOTOR VEH.	20	$14,983	24	$10,123	44	$25,106
APPAREL	8	$7,199	9	$4,256	17	$11,455
HOME FURN.	5	$3,838	9	$4,403	14	$8,241
EAT DRINK	15	$9,867	37	$27,330	52	$37,197
SPECIALTY	24	$12,990	48	$7,372	72	$20,362
SERVICES	71	$17,904	102	$27,478	173	$45,382
WHOLESALE	11	$27,910	37	$33,688	48	$61,598
MISC.	20	$5,005	49	$45,015	69	$50,020
* TOTAL *	196	$169,866	362	$264,179	558	$434,045

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$48,051	11	$21,706	17	$69,757
BLDG. MTL.	12	$30,504	7	$9,918	19	$40,422
GEN. MDSE.	14	$53,080			14	$53,080
FOOD	12	$25,939	10	$2,031	22	$27,970
MOTOR VEH.	28	$29,490	18	$2,381	46	$31,871
APPAREL	11	$12,223			11	$12,223
HOME FURN.	12	$11,870			12	$11,870
EAT DRINK	21	$25,294	18	$6,352	39	$31,646
SPECIALTY	49	$20,543	43	$3,333	92	$23,876
SERVICES	81	$21,761	76	$6,229	157	$27,990
WHOLESALE	20	$35,071	21	$17,162	41	$52,233
MISC.	28	$27,972	39	$6,375	67	$34,347
* TOTAL *	294	$341,798	243	$75,487	537	$417,285

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$39,483	8	$2,443	14	$41,926
BLDG. MTL.	10	$10,469	7	$2,408	17	$12,877
GEN. MDSE.						
FOOD	5	$10,013	6	$3,005	11	$13,018
MOTOR VEH.	8	$11,017	10	$4,611	18	$15,628
APPAREL	8	$5,570			8	$5,570
HOME FURN.	10	$11,671			10	$11,671
EAT DRINK	10	$9,906	16	$6,612	26	$16,518
SPECIALTY	21	$13,898	29	$1,208	50	$15,106
SERVICES	49	$15,904	43	$9,208	92	$25,112
WHOLESALE	14	$27,165	23	$13,701	37	$40,866
MISC.	31	$18,905	36	$5,102	67	$24,007
* TOTAL *	172	$174,001	178	$48,298	350	$222,299

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1961

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$18,751
BLDG. MTL.			5	$26,617	22	$21,097
GEN. MDSE.			7	$13,251		
FOOD			5	$18,238	11	$8,038
MOTOR VEH.	10	$14,036	18	$16,440	24	$11,780
APPAREL	6	$6,096	7	$11,280		
HOME FURN.			13	$16,046	7	$3,833
EAT DRINK	12	$5,867	15	$19,663	30	$17,621
SPECIALTY	13	$4,942	33	$12,824	56	$29,432
SERVICES	39	$11,869	54	$15,771	123	$19,131
WHOLESALE	13	$7,518	17	$45,784	64	$48,403
MISC.	29	$52,998	34	$63,148	58	$10,903
* TOTAL *	122	$103,326	208	$259,062	415	$188,989

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$18,751
BLDG. MTL.	27	$47,714
GEN. MDSE.	7	$13,251
FOOD	16	$26,276
MOTOR VEH.	52	$42,256
APPAREL	13	$17,376
HOME FURN.	20	$19,879
EAT DRINK	57	$43,151
SPECIALTY	102	$47,198
SERVICES	216	$46,771
WHOLESALE	94	$101,705
MISC.	121	$127,049
* TOTAL *	745	$551,377

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$542,491	8	$141,813		
BLDG. MTL.	57	$201,756	22	$79,519		
GEN. MDSE.	24	$526,385	11	$120,883		
FOOD	56	$167,584	28	$72,147		
MOTOR VEH.	150	$176,830	61	$79,416	5	$3,087
APPAREL	57	$109,208	43	$75,421		
HOME FURN.	88	$167,627	36	$55,826		
EAT DRINK	157	$289,742	68	$157,371	9	$9,371
SPECIALTY	380	$287,430	201	$104,705	24	$4,574
SERVICES	550	$422,175	228	$160,133	22	$8,269
WHOLESALE	189	$544,966	52	$67,903		
MISC.	199	$274,261	76	$100,672	23	$18,019
* TOTAL *	1,919	$3,710,455	834	$1,215,809	83	$43,320

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$18,903	33	$703,207
BLDG. MTL.	16	$41,533	95	$322,808
GEN. MDSE.	6	$4,252	41	$651,520
FOOD	10	$15,821	94	$255,552
MOTOR VEH.	31	$13,950	247	$273,283
APPAREL			100	$184,629
HOME FURN.	10	$2,786	134	$226,239
EAT DRINK	30	$19,390	264	$475,874
SPECIALTY	68	$23,677	673	$420,386
SERVICES	124	$22,807	924	$613,384
WHOLESALE	50	$59,776	291	$672,645
MISC.	93	$19,756	391	$412,708
* TOTAL *	451	$242,651	3,287	$5,212,235

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$30,185	14	$30,185
BLDG. MTL.	15	$27,118	12	$11,065	27	$38,183
GEN. MDSE.	11	$45,899			11	$45,899
FOOD	11	$31,140	12	$10,454	23	$41,594
MOTOR VEH.	31	$34,840	26	$8,080	57	$42,920
APPAREL	11	$16,086			11	$16,086
HOME FURN.	13	$33,424	9	$7,885	22	$41,309
EAT DRINK	35	$49,170	18	$6,590	53	$55,760
SPECIALTY	95	$33,381	68	$5,324	163	$38,705
SERVICES	130	$39,226	87	$10,407	217	$49,633
WHOLESALE	31	$33,370	33	$27,749	64	$61,119
MISC.	53	$111,443	61	$42,430	114	$153,873
* TOTAL *	436	$455,097	340	$160,169	776	$615,266

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$31,009	20	$31,009
BLDG. MTL.	9	$25,843	27	$39,002	36	$64,845
GEN. MDSE.	9	$36,011	11	$6,953	20	$42,964
FOOD			13	$12,317	13	$12,317
MOTOR VEH.	26	$24,790	30	$20,932	56	$45,722
APPAREL	15	$16,490	9	$1,926	24	$18,416
HOME FURN.	11	$10,268	13	$5,415	24	$15,683
EAT DRINK	21	$29,269	27	$21,766	48	$51,035
SPECIALTY	54	$27,258	87	$12,831	141	$40,089
SERVICES	81	$66,653	140	$41,171	221	$107,824
WHOLESALE	24	$76,186	53	$73,747	77	$149,933
MISC.	41	$95,931	71	$20,630	112	$116,561
* TOTAL *	291	$408,699	501	$287,699	792	$696,398

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$23,955	15	$23,955
BLDG. MTL.	9	$26,455	21	$38,086	30	$64,541
GEN. MDSE.	5	$24,492			5	$24,492
FOOD			13	$9,616	13	$9,616
MOTOR VEH.	18	$18,755	31	$19,729	49	$38,484
APPAREL	8	$6,640			8	$6,640
HOME FURN.	7	$2,910	14	$4,312	21	$7,222
EAT DRINK	22	$30,350	36	$20,277	58	$50,627
SPECIALTY	48	$23,486	59	$5,747	107	$29,233
SERVICES	70	$15,797	133	$24,656	203	$40,453
WHOLESALE	24	$58,484	62	$84,028	86	$142,512
MISC.	36	$97,459	55	$18,735	91	$116,194
* TOTAL *	247	$304,828	439	$249,141	686	$553,969

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$69,165	19	$24,111	28	$93,276
BLDG. MTL.	9	$18,641	17	$60,059	26	$78,700
GEN. MDSE.	8	$55,768	6	$4,363	14	$60,131
FOOD	5	$34,911	6	$3,912	11	$38,823
MOTOR VEH.	32	$40,721	28	$8,761	60	$49,482
APPAREL	19	$29,464	7	$2,491	26	$31,955
HOME FURN.	24	$18,209	7	$15,996	31	$34,205
EAT DRINK	27	$44,983	35	$14,619	62	$59,602
SPECIALTY	61	$48,529	60	$9,166	121	$57,695
SERVICES	111	$45,541	103	$16,702	214	$62,243
WHOLESALE	39	$51,878	57	$106,457	96	$158,335
MISC.	44	$48,269	71	$24,562	115	$72,831
* TOTAL *	388	$506,079	416	$291,199	804	$797,278

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

BUTLER COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$86,378
BLDG. MTL.	32	$53,858
GEN. MDSE.	10	$12,904
FOOD	20	$14,445
MOTOR VEH.	53	$25,781
APPAREL	8	$3,836
HOME FURN.	24	$9,228
EAT DRINK	41	$23,053
SPECIALTY	85	$26,532
SERVICES	200	$41,206
WHOLESALE	57	$66,610
MISC.	83	$25,883
* TOTAL *	644	$389,714

CALHOUN COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$60,067
BLDG. MTL.	24	$30,060
GEN. MDSE.	10	$10,280
FOOD	16	$16,694
MOTOR VEH.	37	$20,051
APPAREL	13	$12,756
HOME FURN.	24	$10,761
EAT DRINK	29	$20,517
SPECIALTY	72	$21,593
SERVICES	148	$45,647
WHOLESALE	63	$116,405
MISC.	71	$10,526
* TOTAL *	521	$375,357

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$71,404	26	$25,040	33	$96,444
BLDG. MTL.	15	$56,664	18	$24,071	33	$80,735
GEN. MDSE.	8	$84,672	9	$6,281	17	$90,953
FOOD	7	$34,542	11	$6,555	18	$41,097
MOTOR VEH.	25	$39,320	37	$22,346	62	$61,666
APPAREL	16	$22,175			16	$22,175
HOME FURN.	16	$35,543	12	$12,171	28	$47,714
EAT DRINK	32	$54,010	39	$24,143	71	$78,153
SPECIALTY	59	$41,247	56	$8,596	115	$49,843
SERVICES	112	$54,913	103	$28,080	215	$82,993
WHOLESALE	44	$88,704	63	$85,061	107	$173,765
MISC.	41	$9,485	60	$31,732	101	$41,217
* TOTAL *	382	$592,679	434	$274,076	816	$866,755

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$14,371	21	$14,371
BLDG. MTL.	12	$50,912	13	$13,214	25	$64,126
GEN. MDSE.	10	$68,504	5	$3,402	15	$71,906
FOOD	10	$33,038	8	$6,360	18	$39,398
MOTOR VEH.	33	$24,873	27	$14,626	60	$39,499
APPAREL	18	$19,728			18	$19,728
HOME FURN.	11	$9,698	14	$3,504	25	$13,202
EAT DRINK	20	$30,188	28	$17,466	48	$47,654
SPECIALTY	52	$31,215	49	$9,461	101	$40,676
SERVICES	87	$31,584	115	$38,944	202	$70,528
WHOLESALE	34	$57,896	43	$49,932	77	$107,828
MISC.	47	$88,099	54	$15,352	101	$103,451
* TOTAL *	334	$445,735	377	$186,632	711	$632,367

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$17,475	18	$17,475
BLDG. MTL.	5	$11,404	10	$14,615	15	$26,019
GEN. MDSE.	5	$13,425	7	$5,684	12	$19,109
FOOD	5	$12,267	8	$7,432	13	$19,699
MOTOR VEH.	12	$13,217	37	$23,519	49	$36,736
APPAREL	9	$10,514	5	$867	14	$11,381
HOME FURN.	5	$8,351	16	$5,050	21	$13,401
EAT DRINK	10	$6,770	28	$30,196	38	$36,966
SPECIALTY	33	$8,649	82	$13,109	115	$21,758
SERVICES	48	$11,050	157	$33,778	205	$44,828
WHOLESALE	20	$37,317	57	$94,919	77	$132,236
MISC.	23	$50,900	85	$33,379	108	$84,279
* TOTAL *	175	$183,864	510	$260,023	685	$463,887

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$161,306	6	$32,368	11	$5,407
BLDG. MTL.	25	$73,656	9	$22,677	10	$24,669
GEN. MDSE.	14	$294,070	8	$12,955		
FOOD	18	$74,716	5	$25,754	9	$4,100
MOTOR VEH.	66	$91,244	26	$36,444	17	$7,104
APPAREL	36	$72,123	14	$14,430		
HOME FURN.	34	$47,247	12	$6,592		
EAT DRINK	81	$125,031	29	$61,348	16	$26,245
SPECIALTY	186	$116,237	53	$25,060	48	$10,624
SERVICES	252	$215,194	86	$48,384	74	$15,360
WHOLESALE	87	$231,575	25	$19,820	51	$19,834
MISC.	101	$72,474	34	$27,800	46	$14,886
* TOTAL *	909	$1,574,873	307	$333,632	282	$128,229

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$199,081
BLDG. MTL.	44	$121,002
GEN. MDSE.	22	$307,025
FOOD	32	$104,570
MOTOR VEH.	109	$134,792
APPAREL	50	$86,553
HOME FURN.	46	$53,839
EAT DRINK	126	$212,624
SPECIALTY	287	$151,921
SERVICES	412	$278,938
WHOLESALE	163	$271,229
MISC.	181	$115,160
* TOTAL *	1,498	$2,036,734

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$59,231	17	$12,602	22	$71,833
BLDG. MTL.	7	$12,346	7	$27,393	14	$39,741
GEN. MDSE.	6	$43,632			6	$43,632
FOOD	10	$28,539			10	$28,539
MOTOR VEH.	23	$29,206	21	$8,568	44	$37,774
APPAREL	17	$25,788			17	$25,788
HOME FURN.	10	$15,968	7	$1,833	17	$17,801
EAT DRINK	21	$23,002	17	$6,721	38	$29,723
SPECIALTY	52	$25,456	51	$8,202	103	$33,658
SERVICES	97	$24,430	91	$17,583	188	$42,013
WHOLESALE	24	$36,689	38	$27,960	62	$64,649
MISC.	29	$41,194	68	$20,938	97	$62,132
* TOTAL *	301	$365,483	317	$131,800	618	$497,283

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$17,549	14	$17,549
BLDG. MTL.	6	$19,622	15	$15,246	21	$34,868
GEN. MDSE.	7	$15,413	5	$2,309	12	$17,722
FOOD			10	$5,353	10	$5,353
MOTOR VEH.	27	$31,226	25	$18,379	52	$49,605
APPAREL	8	$5,853	5	$1,542	13	$7,395
HOME FURN.	8	$7,597	5	$3,314	13	$10,911
EAT DRINK	12	$13,923	26	$16,899	38	$30,822
SPECIALTY	32	$14,809	51	$5,070	83	$19,879
SERVICES	51	$24,164	83	$14,954	134	$39,118
WHOLESALE	18	$59,246	39	$59,817	57	$119,063
MISC.	27	$45,035	50	$24,871	77	$69,906
* TOTAL *	196	$236,888	328	$185,303	524	$422,191

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$19,239			5	$19,239
GEN. MDSE.						
FOOD	6	$19,036			6	$19,036
MOTOR VEH.	20	$12,874	9	$857	29	$13,731
APPAREL	5	$5,198			5	$5,198
HOME FURN.	11	$4,559			11	$4,559
EAT DRINK	14	$17,100			14	$17,100
SPECIALTY	33	$9,024	20	$1,256	53	$10,280
SERVICES	66	$20,402	28	$7,060	94	$27,462
WHOLESALE	17	$40,589	13	$5,728	30	$46,317
MISC.	25	$78,600	27	$17,596	52	$96,196
* TOTAL *	202	$226,621	97	$32,497	299	$259,118

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$58,321	17	$13,532	24	$71,853
BLDG. MTL.	23	$56,315	14	$12,587	37	$68,902
GEN. MDSE.	11	$109,632			11	$109,632
FOOD	14	$43,830	7	$2,110	21	$45,940
MOTOR VEH.	27	$67,389	17	$5,865	44	$73,254
APPAREL	33	$49,921			33	$49,921
HOME FURN.	31	$35,859	6	$3,412	37	$39,271
EAT DRINK	36	$66,376	18	$6,823	54	$73,199
SPECIALTY	91	$64,798	38	$3,039	129	$67,837
SERVICES	140	$79,741	63	$4,719	203	$84,460
WHOLESALE	51	$99,569	38	$71,992	89	$171,561
MISC.	49	$28,269	45	$22,002	94	$50,271
* TOTAL *	513	$760,020	263	$146,081	776	$906,101

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$43,714
BLDG. MTL.	38	$75,189
GEN. MDSE.	14	$13,532
FOOD	25	$23,355
MOTOR VEH.	63	$35,529
APPAREL	7	$9,586
HOME FURN.	18	$15,863
EAT DRINK	63	$48,086
SPECIALTY	100	$26,354
SERVICES	210	$46,937
WHOLESALE	99	$174,994
MISC.	77	$17,478
* TOTAL *	747	$530,617

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

CLINTON CLASS	CLINTON* NO. OF BUS.	CLINTON* COMPUTED TAX	DE WITT NO. OF BUS.	DE WITT COMPUTED TAX	CAMANCHE NO. OF BUS.	CAMANCHE COMPUTED TAX
UTILITIES	10	$162,064				
BLDG. MTL.	21	$70,866	5	$10,609		
GEN. MDSE.	13	$207,711				
FOOD	24	$86,492				
MOTOR VEH.	61	$110,752	14	$5,762	6	$1,597
APPAREL	20	$22,924				
HOME FURN.	37	$68,993	10	$8,567		
EAT DRINK	90	$136,231	17	$16,455	9	$9,734
SPECIALTY	152	$149,298	19	$13,603	12	$1,060
SERVICES	263	$113,553	56	$8,809	34	$4,953
WHOLESALE	52	$87,153	29	$35,399		
MISC.	89	$88,347	33	$91,655	19	$20,403
* TOTAL *	832	$1,304,384	183	$190,859	80	$37,747

CLINTON CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	23	$14,057	33	$176,121
BLDG. MTL.	15	$10,423	41	$91,898
GEN. MDSE.			13	$207,711
FOOD	10	$4,101	34	$90,593
MOTOR VEH.	28	$14,670	109	$132,781
APPAREL			20	$22,924
HOME FURN.	9	$7,233	56	$84,793
EAT DRINK	37	$16,413	153	$178,833
SPECIALTY	51	$2,482	234	$166,443
SERVICES	131	$43,415	484	$170,730
WHOLESALE	47	$42,750	128	$165,302
MISC.	85	$15,475	226	$215,880
* TOTAL *	436	$171,019	1,531	$1,704,009

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$45,169	17	$25,735	22	$70,904
BLDG. MTL.	16	$39,042	14	$13,617	30	$52,659
GEN. MDSE.	8	$45,050			8	$45,050
FOOD	8	$23,983	14	$6,122	22	$30,105
MOTOR VEH.	23	$25,332	29	$11,682	52	$37,014
APPAREL	13	$16,634			13	$16,634
HOME FURN.	15	$8,839	8	$781	23	$9,620
EAT DRINK	32	$42,094	32	$17,072	64	$59,166
SPECIALTY	46	$27,729	43	$5,175	89	$32,904
SERVICES	69	$27,668	122	$20,979	191	$48,647
WHOLESALE	22	$38,569	50	$27,380	72	$65,965
MISC.	38	$14,313	50	$12,792	88	$27,105
* TOTAL *	295	$354,442	379	$141,335	674	$495,777

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	$79,216	30	$79,216
BLDG. MTL.	10	$19,592	30	$34,021	40	$53,613
GEN. MDSE.	9	$54,597	12	$13,199	21	$67,796
FOOD			18	$15,160	18	$15,160
MOTOR VEH.	24	$22,991	59	$33,071	83	$56,062
APPAREL	13	$14,387	7	$2,054	20	$16,441
HOME FURN.	10	$6,150	19	$5,673	29	$11,823
EAT DRINK	17	$15,661	46	$25,587	63	$41,248
SPECIALTY	38	$16,114	108	$25,242	146	$41,356
SERVICES	101	$34,496	201	$72,317	302	$106,813
WHOLESALE	23	$40,274	79	$146,791	102	$187,065
MISC.	39	$65,274	83	$47,415	122	$132,689
* TOTAL *	284	$309,536	692	$499,746	976	$809,282

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

DAVIS CLASS	BLOOMFIELD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			12	$6,647	12	$6,647
GEN. MDSE.	5	$8,798			5	$8,798
FOOD			5	$1,582	5	$1,582
MOTOR VEH.	14	$10,183	9	$1,961	23	$12,144
APPAREL	5	$6,018			5	$6,018
HOME FURN.						
EAT DRINK	8	$6,907	5	$1,969	13	$8,876
SPECIALTY	21	$10,992	35	$4,439	56	$15,431
SERVICES	57	$18,249	41	$4,990	98	$23,239
WHOLESALE	7	$15,755	26	$22,112	33	$37,867
MISC.	36	$60,824	40	$7,334	76	$68,158
* TOTAL *	153	$137,726	173	$51,034	326	$188,760

DECATUR CLASS	LAMONI NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$16,849	10	$16,849
BLDG. MTL.			12	$13,966	12	$13,966
GEN. MDSE.			7	$8,995	7	$8,995
FOOD						
MOTOR VEH.	8	$6,879	24	$4,548	32	$11,427
APPAREL			5	$2,783	5	$2,783
HOME FURN.			8	$5,769	8	$5,769
EAT DRINK	7	$7,694	13	$6,078	20	$13,772
SPECIALTY	19	$2,852	45	$5,493	64	$8,345
SERVICES	23	$3,251	62	$9,623	85	$12,874
WHOLESALE	11	$12,004	28	$19,722	39	$31,726
MISC.	20	$25,940	30	$11,720	50	$37,660
* TOTAL *	88	$58,620	244	$105,546	332	$164,166

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$4,770	14	$4,770
BLDG. MTL.	10	$59,049	12	$26,238	22	$85,287
GEN. MDSE.	6	$31,555			6	$31,555
FOOD	5	$20,709	11	$6,746	16	$27,455
MOTOR VEH.	22	$39,896	17	$6,153	39	$46,049
APPAREL	10	$11,031			10	$11,031
HOME FURN.	5	$2,489	7	$3,107	12	$5,596
EAT DRINK	12	$12,680	28	$14,604	40	$27,284
SPECIALTY	36	$17,964	36	$6,271	72	$24,235
SERVICES	72	$13,141	83	$16,906	155	$30,047
WHOLESALE	22	$43,838	53	$58,779	75	$102,617
MISC.	27	$65,794	59	$14,291	81	$79,133
* TOTAL *	227	$318,146	315	$156,913	542	$475,059

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$190,930				
BLDG. MTL.	20	$36,446	5	$46,585	9	$8,919
GEN. MDSE.	10	$165,319	5	$80,023		
FOOD	40	$80,752			5	$6,090
MOTOR VEH.	46	$65,722	8	$19,732	32	$17,048
APPAREL	24	$41,537	22	$43,164		
HOME FURN.	42	$60,396	5	$8,797	9	$6,183
EAT DRINK	73	$122,085	10	$6,552	13	$12,613
SPECIALTY	143	$75,934	25	$29,607	52	$9,213
SERVICES	208	$124,867	36	$18,735	70	$13,238
WHOLESALE	63	$141,794	14	$33,161	24	$67,676
MISC.	78	$74,518	15	$8,502	64	$21,227
* TOTAL *	754	$1,180,302	145	$294,861	278	$162,207

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$190,930
BLDG. MTL.	34	$91,950
GEN. MDSE.	15	$245,342
FOOD	45	$86,842
MOTOR VEH.	86	$102,502
APPAREL	46	$84,701
HOME FURN.	56	$75,378
EAT DRINK	96	$141,250
SPECIALTY	220	$114,754
SERVICES	314	$156,843
WHOLESALE	101	$242,631
MISC.	157	$104,247
* TOTAL *	1,177	$1,637,370

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$36,849	23	$41,663	28	$78,512
BLDG. MTL.	5	$9,263	12	$15,230	17	$24,493
GEN. MDSE.			5	$19,440	5	$19,440
FOOD	5	$21,157	7	$9,460	12	$30,617
MOTOR VEH.	13	$18,529	33	$32,053	46	$50,582
APPAREL	8	$29,983	10	$12,357	18	$42,340
HOME FURN.	13	$13,708	17	$11,863	30	$25,571
EAT DRINK	17	$22,944	67	$95,998	84	$118,942
SPECIALTY	41	$53,430	89	$33,920	130	$87,350
SERVICES	65	$43,765	149	$93,228	214	$136,993
WHOLESALE	12	$8,082	37	$47,170	49	$55,252
MISC.	22	$26,804	62	$9,655	84	$36,459
* TOTAL *	206	$284,514	511	$422,037	717	$706,551

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$311,606			16	$15,957
BLDG. MTL.	47	$145,550			16	$63,121
GEN. MDSE.	18	$528,745	7	$21,096		
FOOD	45	$134,651	6	$5,988	14	$8,969
MOTOR VEH.	95	$116,984	11	$11,351	33	$37,503
APPAREL	61	$102,314	7	$6,318		
HOME FURN.	75	$90,209	9	$13,820	6	$9,024
EAT DRINK	163	$259,832	13	$12,555	58	$42,541
SPECIALTY	302	$210,233	24	$13,562	54	$10,840
SERVICES	417	$330,815	47	$26,497	138	$37,942
WHOLESALE	120	$212,021	13	$76,886	69	$88,293
MISC.	140	$110,215	15	$61,274	107	$31,748
* TOTAL *	1,500	$2,553,175	152	$249,347	511	$345,938

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$327,563
BLDG. MTL.	63	$208,671
GEN. MDSE.	25	$549,841
FOOD	65	$149,608
MOTOR VEH.	139	$165,838
APPAREL	68	$108,632
HOME FURN.	90	$113,053
EAT DRINK	234	$314,928
SPECIALTY	380	$234,635
SERVICES	602	$395,254
WHOLESALE	202	$377,200
MISC.	262	$203,237
* TOTAL *	2,163	$3,148,460

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$52,564	10	$16,743	16	$69,307
BLDG. MTL.	8	$21,998	8	$11,557	16	$33,555
GEN. MDSE.	10	$47,124			10	$47,124
FOOD	5	$23,094			5	$23,094
MOTOR VEH.	19	$22,010	13	$2,614	32	$24,624
APPAREL	8	$28,191			8	$28,191
HOME FURN.	13	$12,227			13	$12,227
EAT DRINK	20	$27,486	13	$9,366	33	$36,852
SPECIALTY	43	$19,361	27	$7,750	70	$27,111
SERVICES	83	$19,209	58	$8,266	141	$27,475
WHOLESALE	23	$66,481	20	$17,673	43	$84,154
MISC.	32	$13,905	45	$15,097	77	$29,002
* TOTAL *	270	$353,650	194	$89,066	464	$442,716

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			5	$30,820	27	$18,498
BLDG. MTL.	11	$19,486	5	$9,741	17	$20,132
GEN. MDSE.	8	$50,109			6	$32,139
FOOD	6	$20,063			19	$9,940
MOTOR VEH.	22	$24,383	14	$11,926	37	$16,247
APPAREL	17	$16,046				
HOME FURN.	12	$9,304			10	$347
EAT DRINK	22	$28,409	11	$9,287	35	$19,886
SPECIALTY	53	$26,321	24	$9,364	44	$4,722
SERVICES	78	$42,094	32	$12,500	125	$22,179
WHOLESALE	23	$51,300	13	$28,155	62	$129,790
MISC.	27	$56,343	26	$39,290	61	$16,798
* TOTAL *	279	$343,858	130	$151,083	443	$290,678

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$49,318
BLDG. MTL.	33	$49,359
GEN. MDSE.	14	$82,248
FOOD	25	$30,003
MOTOR VEH.	73	$52,556
APPAREL	17	$16,046
HOME FURN.	22	$9,651
EAT DRINK	68	$57,582
SPECIALTY	121	$40,407
SERVICES	235	$76,773
WHOLESALE	98	$209,245
MISC.	114	$112,431
* TOTAL *	852	$785,619

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$65,412	13	$12,730	19	$78,142
BLDG. MTL.	10	$30,129	14	$17,680	24	$47,809
GEN. MDSE.	9	$67,622			9	$67,622
FOOD	7	$26,279	12	$2,652	19	$28,931
MOTOR VEH.	24	$25,699	18	$14,806	42	$40,505
APPAREL	16	$18,910			16	$18,910
HOME FURN.	14	$12,952	10	$2,073	24	$15,025
EAT DRINK	23	$35,595	18	$8,722	41	$44,317
SPECIALTY	57	$37,597	50	$3,984	107	$41,581
SERVICES	100	$31,759	95	$13,023	195	$44,782
WHOLESALE	32	$44,908	40	$62,310	72	$107,218
MISC.	40	$18,655	54	$13,790	94	$32,445
* TOTAL *	338	$415,517	324	$151,770	662	$567,287

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$56,354	14	$13,274	20	$69,628
BLDG. MTL.	6	$29,016	12	$6,855	18	$35,871
GEN. MDSE.						
FOOD	5	$5,610	8	$578	13	$6,188
MOTOR VEH.	16	$24,625	21	$6,519	37	$31,144
APPAREL	9	$10,437			9	$10,437
HOME FURN.	12	$4,386			12	$4,386
EAT DRINK	19	$22,587	15	$5,146	34	$27,733
SPECIALTY	33	$14,427	32	$6,448	65	$20,875
SERVICES	53	$21,201	60	$7,271	113	$28,472
WHOLESALE	20	$74,405	45	$95,243	65	$169,648
MISC.	37	$24,445	47	$22,201	84	$46,646
* TOTAL *	216	$287,493	254	$163,535	470	$451,028

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$21,420
BLDG. MTL.	17	$14,412
GEN. MDSE.	10	$28,704
FOOD	9	$19,509
MOTOR VEH.	24	$16,372
APPAREL	6	$6,666
HOME FURN.	9	$4,389
EAT DRINK	28	$16,993
SPECIALTY	41	$7,042
SERVICES	101	$24,396
WHOLESALE	32	$38,948
MISC.	33	$9,916
* TOTAL *	329	$208,767

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$6,656	13	$6,656
BLDG. MTL.	10	$20,888	12	$4,596	22	$25,484
GEN. MDSE.	6	$22,087			6	$22,087
FOOD			7	$4,154	7	$4,154
MOTOR VEH.	11	$13,221	24	$4,236	35	$17,457
APPAREL	10	$9,412			10	$9,412
HOME FURN.	9	$4,670			9	$4,670
EAT DRINK	12	$16,351	16	$6,934	28	$23,285
SPECIALTY	44	$15,620	28	$1,053	72	$16,673
SERVICES	75	$24,835	62	$10,906	137	$35,741
WHOLESALE	21	$30,292	28	$77,102	49	$107,394
MISC.	34	$78,599	36	$11,824	70	$90,423
* TOTAL *	232	$235,975	226	$127,461	458	$363,436

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$31,894	15	$19,271	20	$51,165
BLDG. MTL.	5	$4,465	10	$11,148	15	$15,613
GEN. MDSE.			5	$2,909	5	$2,909
FOOD			9	$8,202	9	$8,202
MOTOR VEH.	16	$13,712	24	$8,092	40	$21,804
APPAREL	7	$5,118			7	$5,118
HOME FURN.			16	$2,941	16	$2,941
EAT DRINK	9	$6,226	26	$17,824	35	$24,050
SPECIALTY	24	$12,224	49	$5,845	73	$18,069
SERVICES	30	$6,020	95	$15,184	125	$21,204
WHOLESALE	12	$47,845	52	$87,728	64	$135,573
MISC.	24	$38,789	51	$18,844	75	$57,633
* TOTAL *	132	$166,293	352	$197,988	484	$364,281

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

GUTHRIE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$71,167
BLDG. MTL.	16	$21,863
GEN. MDSE.	6	$3,823
FOOD	12	$11,809
MOTOR VEH.	38	$14,229
APPAREL	7	$4,538
HOME FURN.	9	$5,332
EAT DRINK	35	$25,975
SPECIALTY	68	$12,642
SERVICES	145	$17,687
WHOLESALE	51	$61,626
MISC.	62	$15,172
* TOTAL *	473	$265,863

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$45,081	20	$25,522	25	$70,603
BLDG. MTL.	12	$26,163	16	$16,004	28	$42,167
GEN. MDSE.	8	$39,065			8	$39,065
FOOD	9	$26,650	6	$4,534	15	$31,184
MOTOR VEH.	24	$17,461	30	$12,284	54	$29,745
APPAREL	8	$13,241			8	$13,241
HOME FURN.	8	$11,828	10	$1,212	18	$13,040
EAT DRINK	26	$28,055	27	$24,874	53	$52,929
SPECIALTY	63	$30,366	44	$7,723	107	$38,089
SERVICES	90	$47,548	92	$23,172	182	$70,720
WHOLESALE	27	$25,097	45	$100,181	72	$125,278
MISC.	42	$8,899	46	$8,051	88	$16,950
* TOTAL *	322	$319,454	336	$223,557	658	$543,011

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

HANCOCK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$61,235
BLDG. MTL.	22	$33,143
GEN. MDSE.	11	$10,026
FOOD	15	$13,942
MOTOR VEH.	23	$12,267
APPAREL	8	$11,580
HOME FURN.	14	$13,741
EAT DRINK	32	$21,390
SPECIALTY	61	$21,698
SERVICES	155	$40,953
WHOLESALE	56	$143,416
MISC.	69	$20,622
* TOTAL *	486	$404,013

HARDIN CLASS	IOWA FALLS NO. OF BUS.	COMPUTED TAX	ELDORA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$73,234			20	$19,601
BLDG. MTL.			5	$7,587	24	$60,576
GEN. MDSE.	8	$48,541				
FOOD	6	$21,250			11	$10,027
MOTOR VEH.	21	$18,519	12	$8,718	35	$23,013
APPAREL	14	$14,805	5	$5,067	7	$3,645
HOME FURN.	9	$12,382			14	$8,022
EAT DRINK	20	$23,607	8	$5,763	29	$17,066
SPECIALTY	48	$23,917	29	$10,830	71	$7,093
SERVICES	82	$31,844	44	$8,997	110	$18,145
WHOLESALE	19	$59,004	14	$17,753	60	$141,295
MISC.	35	$25,719	37	$55,167	71	$23,208
* TOTAL *	269	$352,822	154	$119,882	452	$331,691

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$92,835
BLDG. MTL.	29	$68,163
GEN. MDSE.	8	$48,541
FOOD	17	$31,277
MOTOR VEH.	68	$50,250
APPAREL	26	$23,517
HOME FURN.	23	$20,404
EAT DRINK	57	$46,436
SPECIALTY	148	$41,840
SERVICES	236	$58,986
WHOLESALE	93	$218,052
MISC.	143	$104,094
* TOTAL *	875	$804,395

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$40,741	15	$40,741
BLDG. MTL.	6	$7,067	15	$18,659	21	$25,726
GEN. MDSE.	5	$12,820	6	$3,732	11	$16,552
FOOD			12	$12,362	12	$12,362
MOTOR VEH.	15	$10,502	37	$14,758	52	$25,260
APPAREL						
HOME FURN.			12	$8,882	12	$8,882
EAT DRINK	17	$24,110	30	$15,410	47	$39,520
SPECIALTY	21	$5,778	63	$6,917	84	$12,695
SERVICES	39	$8,466	115	$18,883	154	$27,349
WHOLESALE	13	$31,143	49	$34,868	62	$66,011
MISC.	25	$46,001	56	$22,762	81	$68,763
* TOTAL *	141	$145,887	410	$197,974	551	$343,861

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$72,666	14	$20,640	20	$93,306
BLDG. MTL.	12	$25,838	14	$28,572	26	$54,410
GEN. MDSE.	8	$40,931	5	$5,014	13	$45,945
FOOD	7	$24,734	9	$5,754	16	$30,488
MOTOR VEH.	23	$18,471	35	$16,197	58	$34,668
APPAREL	14	$14,761			14	$14,761
HOME FURN.	8	$7,706	10	$10,686	18	$18,392
EAT DRINK	18	$28,879	15	$7,866	33	$36,745
SPECIALTY	46	$26,386	52	$5,531	98	$31,917
SERVICES	73	$18,222	102	$21,607	175	$39,829
WHOLESALE	18	$57,839	46	$50,167	64	$108,006
MISC.	25	$24,661	68	$28,482	93	$53,143
* TOTAL *	258	$361,094	370	$200,516	628	$561,610

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$56,305	9	$5,315	14	$61,620
BLDG. MTL.	9	$35,880	12	$12,167	21	$48,047
GEN. MDSE.	7	$13,246			7	$13,246
FOOD			10	$2,690	10	$2,690
MOTOR VEH.	17	$11,954	10	$4,692	27	$16,646
APPAREL	8	$7,697			8	$7,697
HOME FURN.						
EAT DRINK	15	$8,583	22	$10,976	37	$19,559
SPECIALTY	18	$6,798	27	$5,062	45	$11,860
SERVICES	57	$14,741	61	$7,357	118	$22,098
WHOLESALE	22	$40,401	36	$29,846	58	$70,247
MISC.	33	$26,151	34	$8,276	67	$34,427
* TOTAL *	191	$221,756	221	$86,381	412	$308,137

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$58,177	15	$9,054	20	$67,231
BLDG. MTL.	11	$19,531	11	$7,013	22	$26,544
GEN. MDSE.						
FOOD	6	$21,589	7	$1,806	13	$23,395
MOTOR VEH.	19	$19,381	18	$11,279	37	$30,660
APPAREL	10	$12,107			10	$12,107
HOME FURN.	9	$8,648			9	$8,648
EAT DRINK	15	$14,860	22	$11,674	37	$26,534
SPECIALTY	29	$11,037	39	$2,448	68	$13,485
SERVICES	48	$23,950	65	$9,969	113	$33,919
WHOLESALE	27	$85,003	28	$14,524	55	$99,527
MISC.	34	$52,613	37	$9,568	71	$62,181
* TOTAL *	213	$326,896	242	$77,335	455	$404,231

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$39,580
BLDG. MTL.	13	$18,660
GEN. MDSE.	5	$8,467
FOOD	11	$13,055
MOTOR VEH.	25	$16,505
APPAREL	9	$5,920
HOME FURN.	13	$4,712
EAT DRINK	21	$13,231
SPECIALTY	41	$8,946
SERVICES	86	$20,272
WHOLESALE	50	$72,149
MISC.	45	$23,424
* TOTAL *	335	$244,921

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$60,205
BLDG. MTL.	16	$27,619
GEN. MDSE.	8	$10,554
FOOD	18	$31,326
MOTOR VEH.	60	$38,214
APPAREL	13	$7,119
HOME FURN.	14	$25,827
EAT DRINK	43	$136,755
SPECIALTY	87	$43,481
SERVICES	167	$89,616
WHOLESALE	56	$85,578
MISC.	75	$80,654
* TOTAL *	571	$636,948

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$47,930	19	$21,333	25	$69,263
BLDG. MTL.	8	$25,451	13	$34,173	21	$59,624
GEN. MDSE.	5	$34,592			5	$34,592
FOOD	6	$24,360	19	$7,732	25	$32,092
MOTOR VEH.	29	$27,453	26	$13,285	55	$40,738
APPAREL	14	$13,500			14	$13,500
HOME FURN.	11	$13,094	12	$2,431	23	$15,525
EAT DRINK	27	$26,543	45	$27,859	72	$54,402
SPECIALTY	42	$25,166	71	$18,085	113	$43,251
SERVICES	88	$19,989	153	$23,983	241	$43,972
WHOLESALE	16	$20,624	48	$72,490	64	$93,114
MISC.	34	$24,959	65	$10,731	99	$35,690
* TOTAL *	286	$303,661	471	$232,102	757	$535,763

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$101,328	24	$81,239	31	$182,567
BLDG. MTL.	13	$44,332	24	$41,467	37	$85,799
GEN. MDSE.	13	$76,412	7	$6,842	20	$83,254
FOOD	13	$62,864	15	$9,263	28	$72,127
MOTOR VEH.	36	$38,517	44	$23,041	80	$61,558
APPAREL	21	$19,657			21	$19,657
HOME FURN.	31	$38,693	20	$9,262	51	$47,955
EAT DRINK	37	$61,025	23	$20,705	60	$81,730
SPECIALTY	95	$43,008	91	$13,029	186	$56,037
SERVICES	150	$81,192	175	$30,739	325	$111,931
WHOLESALE	33	$53,984	70	$127,839	103	$181,823
MISC.	50	$32,405	93	$40,110	143	$72,515
* TOTAL *	499	$653,417	586	$403,536	1,085	$1,056,953

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$64,141	7	$2,135	12	$66,276
BLDG. MTL.	14	$41,571			14	$41,571
GEN. MDSE.	7	$38,614			7	$38,614
FOOD	10	$30,678			10	$30,678
MOTOR VEH.	25	$25,483	16	$9,363	41	$34,846
APPAREL	15	$21,017			15	$21,017
HOME FURN.	14	$11,235	5	$560	19	$11,795
EAT DRINK	27	$30,485	5	$1,382	32	$31,867
SPECIALTY	76	$30,698	21	$2,751	97	$33,449
SERVICES	90	$40,310	71	$9,058	161	$49,368
WHOLESALE	29	$48,112	22	$14,638	51	$62,750
MISC.	45	$35,389	37	$12,024	82	$47,413
* TOTAL *	357	$417,733	184	$51,911	541	$469,644

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

JOHNSON CLASS	IOWA CITY* NO. OF BUS.	 COMPUTED TAX	CORALVILLE NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	11	$281,797			11	$7,503
BLDG. MTL.	21	$67,077	5	$59,105	18	$42,268
GEN. MDSE.	14	$313,036				
FOOD	31	$139,835			13	$7,727
MOTOR VEH.	58	$89,500	23	$22,910	24	$13,233
APPAREL	61	$96,607				
HOME FURN.	58	$76,410	12	$24,224	17	$11,868
EAT DRINK	96	$247,011	30	$115,216	32	$70,149
SPECIALTY	233	$283,880	30	$21,989	88	$18,330
SERVICES	279	$226,820	62	$61,312	154	$54,076
WHOLESALE	63	$116,529	10	$33,020	58	$46,033
MISC.	120	$123,347	42	$79,171	98	$19,161
* TOTAL *	1,045	$2,061,849	214	$416,947	513	$290,348

JOHNSON CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	22	$289,300
BLDG. MTL.	44	$168,450
GEN. MDSE.	14	$313,036
FOOD	44	$147,562
MOTOR VEH.	105	$125,643
APPAREL	61	$96,607
HOME FURN.	87	$112,502
EAT DRINK	158	$432,376
SPECIALTY	351	$324,199
SERVICES	495	$342,208
WHOLESALE	131	$195,582
MISC.	260	$221,679
* TOTAL *	1,772	$2,769,144

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$94,505			16	$7,073
BLDG. MTL.	6	$11,442	6	$13,148	15	$14,238
GEN. MDSE.	5	$15,819	5	$13,220		
FOOD			8	$8,092	11	$1,767
MOTOR VEH.	19	$9,358	23	$22,539	28	$21,485
APPAREL	6	$3,108	5	$2,103		
HOME FURN.			11	$6,690	9	$610
EAT DRINK	12	$10,887	9	$9,893	26	$14,744
SPECIALTY	23	$6,794	40	$14,901	45	$4,165
SERVICES	43	$10,705	53	$11,925	105	$13,862
WHOLESALE	16	$11,738	24	$66,809	49	$44,341
MISC.	28	$21,189	31	$67,792	62	$16,486
* TOTAL *	164	$195,545	215	$237,112	366	$138,771

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$101,578
BLDG. MTL.	27	$38,828
GEN. MDSE.	10	$29,039
FOOD	19	$9,859
MOTOR VEH.	70	$53,382
APPAREL	11	$5,211
HOME FURN.	20	$7,300
EAT DRINK	47	$35,524
SPECIALTY	108	$25,860
SERVICES	201	$36,492
WHOLESALE	89	$122,888
MISC.	121	$105,467
* TOTAL *	745	$571,428

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$43,654
BLDG. MTL.	21	$29,783
GEN. MDSE.		
FOOD	15	$9,517
MOTOR VEH.	44	$22,781
APPAREL	6	$3,005
HOME FURN.	14	$12,009
EAT DRINK	42	$22,713
SPECIALTY	79	$15,389
SERVICES	166	$26,808
WHOLESALE	80	$109,719
MISC.	77	$21,437
* TOTAL *	562	$316,815

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$15,656	23	$15,656
BLDG. MTL.	10	$21,907	19	$25,473	29	$47,380
GEN. MDSE.	11	$63,837	6	$5,435	17	$69,272
FOOD	6	$24,583	16	$6,730	22	$31,313
MOTOR VEH.	24	$27,648	36	$20,238	60	$47,886
APPAREL	12	$14,330	7	$1,780	19	$16,110
HOME FURN.	17	$16,363	7	$4,147	24	$20,510
EAT DRINK	21	$34,817	33	$18,074	54	$52,891
SPECIALTY	54	$32,049	76	$16,479	130	$48,528
SERVICES	83	$31,726	125	$26,353	208	$58,079
WHOLESALE	40	$387,054	79	$108,512	119	$495,566
MISC.	40	$61,865	77	$23,210	117	$85,075
* TOTAL *	318	$716,179	504	$272,087	822	$988,266

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

LEE CLASS	FT MADISON* NO. OF BUS.	COMPUTED TAX	KEOKUK NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$104,060	16	$27,987
BLDG. MTL.	11	$32,394	9	$34,364	15	$11,885
GEN. MDSE.	7	$44,987	11	$107,285	5	$27,367
FOOD	9	$23,106	10	$36,419	11	$26,830
MOTOR VEH.	36	$30,864	30	$38,410	28	$15,105
APPAREL	12	$16,548	19	$27,255		
HOME FURN.	15	$18,079	15	$16,088	15	$13,601
EAT DRINK	27	$41,123	45	$62,077	26	$25,530
SPECIALTY	58	$28,423	65	$43,514	68	$16,025
SERVICES	101	$51,251	111	$56,885	129	$38,169
WHOLESALE	17	$32,764	31	$55,201	51	$106,152
MISC.	36	$87,367	64	$89,076	84	$27,974
* TOTAL *	329	$406,906	418	$670,634	448	$336,625

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$132,047
BLDG. MTL.	35	$78,643
GEN. MDSE.	23	$179,639
FOOD	30	$86,355
MOTOR VEH.	94	$84,379
APPAREL	31	$43,803
HOME FURN.	45	$47,768
EAT DRINK	98	$128,730
SPECIALTY	191	$87,962
SERVICES	341	$146,305
WHOLESALE	99	$194,117
MISC.	184	$204,417
* TOTAL *	1,195	$1,414,165

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$776,220	6	$119,231		
BLDG. MTL.	66	$366,113	14	$24,624		
GEN. MDSE.	28	$984,402				
FOOD	78	$291,068	11	$65,421		
MOTOR VEH.	176	$257,365	32	$44,570	6	$3,542
APPAREL	124	$200,378	8	$6,728		
HOME FURN.	134	$245,244	20	$28,524		
EAT DRINK	259	$550,386	29	$77,376	7	$5,753
SPECIALTY	580	$478,488	101	$52,255	12	$3,443
SERVICES	818	$708,363	116	$60,585	25	$6,467
WHOLESALE	272	$996,043	47	$53,892	7	$1,673
MISC.	310	$396,648	58	$30,583	28	$68,264
* TOTAL *	2,869	$6,250,718	442	$563,794	85	$89,142

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$22,483	55	$917,934
BLDG. MTL.	36	$57,870	116	$448,607
GEN. MDSE.	8	$4,225	36	$988,627
FOOD	17	$14,254	106	$370,743
MOTOR VEH.	56	$31,231	270	$336,708
APPAREL	6	$1,198	138	$208,304
HOME FURN.	19	$2,452	173	$276,220
EAT DRINK	50	$27,770	345	$661,285
SPECIALTY	132	$18,416	825	$552,602
SERVICES	232	$36,622	1,191	$812,037
WHOLESALE	95	$122,565	421	$1,174,173
MISC.	142	$51,385	538	$546,885
* TOTAL *	818	$390,471	4,214	$7,294,125

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

LOUISA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$26,205
BLDG. MTL.	13	$13,528
GEN. MDSE.	7	$8,628
FOOD	5	$1,926
MOTOR VEH.	24	$23,387
APPAREL	6	$2,388
HOME FURN.	11	$6,616
EAT DRINK	29	$30,950
SPECIALTY	57	$12,713
SERVICES	97	$16,079
WHOLESALE	38	$62,606
MISC.	42	$16,130
* TOTAL *	344	$221,156

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$2,998	8	$2,998
BLDG. MTL.	7	$14,452			7	$14,452
GEN. MDSE.	7	$27,841			7	$27,841
FOOD			5	$1,163	5	$1,163
MOTOR VEH.	21	$15,236	9	$9,568	30	$24,804
APPAREL	13	$12,229			13	$12,229
HOME FURN.	7	$4,636			7	$4,636
EAT DRINK	13	$15,443	8	$4,408	21	$19,851
SPECIALTY	45	$12,888	29	$4,090	74	$16,978
SERVICES	78	$21,053	38	$3,506	116	$24,559
WHOLESALE	9	$8,867	22	$37,527	31	$46,394
MISC.	27	$74,320	25	$12,833	52	$87,153
* TOTAL *	227	$206,965	144	76,093	371	$283,058

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$22,433	15	$8,309	20	$30,742
BLDG. MTL.	5	$4,751	15	$17,932	20	$22,683
GEN. MDSE.						
FOOD			13	$4,261	13	$4,261
MOTOR VEH.	10	$3,893	25	$12,911	35	$16,804
APPAREL	5	$6,081			5	$6,081
HOME FURN.			11	$7,950	11	$7,950
EAT DRINK	11	$6,098	24	$13,593	35	$19,691
SPECIALTY	18	$5,010	44	$3,617	62	$8,627
SERVICES	39	$11,036	81	$8,572	120	$19,608
WHOLESALE	11	$23,786	54	$48,037	65	$71,823
MISC.	26	$25,712	53	$32,677	79	$58,389
* TOTAL *	130	$108,800	335	$157,859	465	$266,659

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$5,292	7	$5,292
BLDG. MTL.	8	$20,934	5	$6,407	13	$27,341
GEN. MDSE.	6	$10,766			6	$10,766
FOOD						
MOTOR VEH.	16	$20,062	13	$5,568	29	$25,630
APPAREL	9	$8,385			9	$8,385
HOME FURN.	9	$3,890			9	$3,890
EAT DRINK	12	$8,045	16	$9,045	28	$17,090
SPECIALTY	23	$12,259	38	$3,622	61	$15,881
SERVICES	64	$17,527	62	$9,566	126	$27,093
WHOLESALE	11	$37,859	33	$14,840	44	$52,699
MISC.	27	$43,293	37	$5,878	64	$49,171
* TOTAL *	185	$183,020	211	$60,218	396	$243,238

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$93,573	15	$9,435	21	$103,008
BLDG. MTL.	16	$41,973	12	$15,023	28	$56,996
GEN. MDSE.	11	$79,038			11	$79,038
FOOD	11	$45,875	6	$888	17	$46,763
MOTOR VEH.	44	$32,833	14	$5,533	58	$38,366
APPAREL	17	$21,135	5	$1,124	22	$22,259
HOME FURN.	18	$29,213	5	$320	23	$29,533
EAT DRINK	37	$49,448	17	$6,699	54	$56,147
SPECIALTY	92	$54,133	52	$2,524	144	$56,657
SERVICES	133	$44,509	80	$13,891	213	$58,400
WHOLESALE	37	$95,650	36	$22,637	73	$118,287
MISC.	64	$52,429	56	$8,728	120	$61,157
* TOTAL *	486	$639,809	298	$86,802	784	$726,611

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			5	$41,177	20	$20,845
BLDG. MTL.	11	$18,182	10	$47,997	12	$23,883
GEN. MDSE.	7	$35,983	6	$18,256	7	$7,251
FOOD	9	$25,315	6	$14,757	10	$2,645
MOTOR VEH.	24	$18,027	20	$17,358	22	$7,921
APPAREL	16	$15,066	14	$14,456		
HOME FUPN.	11	$5,449	9	$18,372	10	$5,671
EAT DRINK	28	$32,485	17	$20,757	18	$17,828
SPECIALTY	36	$21,822	36	$21,303	48	$3,361
SERVICES	79	$34,472	67	$25,548	92	$10,748
WHOLESALE	18	$42,110	21	$48,002	43	$31,304
MISC.	25	$85,215	35	$19,148	39	$4,849
* TOTAL *	264	$334,126	246	$307,131	321	$136,306

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$62,022
BLDG. MTL.	33	$90,062
GEN. MDSE.	20	$61,490
FOOD	25	$42,717
MOTOR VEH.	66	$43,306
APPAREL	30	$29,522
HOME FURN.	30	$29,492
EAT DRINK	63	$71,070
SPECIALTY	120	$46,486
SERVICES	238	$70,768
WHOLESALE	82	$121,416
MISC.	99	$109,212
* TOTAL *	831	$777,563

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$209,180	18	$12,281	24	$221,461
BLDG. MTL.	26	$76,323	12	$12,024	38	$88,347
GEN. MDSE.	10	$150,439			10	$150,439
FOOD	25	$92,797	10	$4,254	35	$97,051
MOTOR VEH.	57	$57,321	23	$14,377	80	$71,698
APPAREL	38	$58,256			38	$58,256
HOME FURN.	50	$51,217	8	$2,431	58	$53,648
EAT DRINK	61	$108,072	23	$16,059	84	$124,131
SPECIALTY	133	$107,991	68	$7,842	201	$115,833
SERVICES	219	$113,944	106	$24,650	325	$138,594
WHOLESALE	56	$80,595	59	$58,040	115	$138,635
MISC.	71	$113,938	48	$17,056	119	$130,994
* TOTAL *	752	$1,220,073	375	$169,014	1,127	$1,389,087

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$5,543	14	$5,543
BLDG. MTL.	5	$6,284	10	$8,350	15	$14,634
GEN. MDSE.						
FOOD	5	$14,958			5	$14,958
MOTOR VEH.	9	$7,924	15	$8,211	24	$16,135
APPAREL	7	$5,687			7	$5,687
HOME FURN.						
EAT DRINK	13	$14,603	22	$11,564	35	$26,167
SPECIALTY	24	$7,368	33	$2,820	57	$10,188
SERVICES	50	$17,022	52	$12,098	102	$29,120
WHOLESALE	8	$12,544	29	$31,120	37	$43,664
MISC.	26	$83,397	38	$16,275	64	$99,672
* TOTAL *	147	$169,787	213	$95,981	360	$265,768

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$16,412	12	$35,859	17	$52,271
BLDG. MTL.	6	$22,684	15	$13,385	21	$36,069
GEN. MDSE.	6	$7,304	6	$2,525	12	$9,829
FOOD	5	$7,322	11	$6,064	16	$13,386
MOTOR VEH.	17	$16,201	21	$8,367	38	$24,568
APPAREL	7	$6,726			7	$6,726
HOME FURN.	6	$5,752	8	$3,115	14	$8,867
EAT DRINK	13	$10,363	21	$11,988	34	$22,351
SPECIALTY	23	$11,604	34	$3,748	57	$15,352
SERVICES	52	$11,530	67	$10,763	119	$22,293
WHOLESALE	17	$42,772	36	$37,106	53	$79,878
MISC.	11	$9,209	39	$29,135	50	$38,344
* TOTAL *	168	$167,879	270	$162,055	438	$329,934

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$30,368	15	$12,362	21	$42,730
BLDG. MTL.	7	$17,232	12	$12,426	19	$29,658
GEN. MDSE.						
FOOD			12	$6,614	12	$6,614
MOTOR VEH.	17	$15,254	20	$10,299	37	$25,553
APPAREL	6	$3,654			6	$3,654
HOME FURN.	5	$1,472	8	$6,670	13	$8,142
EAT DRINK	7	$10,252	31	$15,908	38	$26,160
SPECIALTY	25	$12,505	34	$5,091	59	$17,596
SERVICES	45	$11,412	73	$15,847	118	$27,259
WHOLESALE	17	$56,065	48	$66,832	65	$122,897
MISC.	25	$23,508	43	$11,623	68	$35,131
* TOTAL *	160	$181,722	296	$163,672	456	$345,394

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$34,702			5	$34,702
BLDG. MTL.	5	$15,488	5	$1,282	10	$16,770
GEN. MDSE.	6	$19,039			6	$19,039
FOOD	5	$15,069			5	$15,069
MOTOR VEH.	13	$9,627	8	$5,123	21	$14,750
APPAREL	8	$5,787			8	$5,787
HOME FURN.	11	$8,460			11	$8,460
EAT DRINK	14	$7,742	10	$5,193	24	$12,935
SPECIALTY	33	$12,804	15	$3,216	48	$16,020
SERVICES	53	$13,642	36	$13,903	89	$27,545
WHOLESALE	10	$10,985	13	$8,867	23	$19,852
MISC.	21	$3,770	35	$5,524	56	$9,294
* TOTAL *	184	$157,115	122	$43,108	306	$200,223

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$56,442	6	$7,389	14	$63,831
BLDG. MTL.	12	$15,098	10	$4,836	22	$19,934
GEN. MDSE.	8	$47,594			8	$47,594
FOOD	5	$19,893	6	$3,277	11	$23,170
MOTOR VEH.	23	$18,289	7	$4,512	30	$22,801
APPAREL	15	$10,004			15	$10,004
HOME FURN.	11	$10,564	6	$2,671	17	$13,235
EAT DRINK	17	$24,522	12	$6,187	29	$30,709
SPECIALTY	48	$28,865	34	$5,184	82	$34,049
SERVICES	74	$27,409	63	$11,089	137	$38,498
WHOLESALE	21	$59,434	31	$23,776	52	$83,210
MISC.	36	$11,536	43	$21,230	79	$32,766
* TOTAL *	278	$329,650	218	$90,151	496	$419,801

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$149,993	12	$148,131	18	$298,124
BLDG. MTL.	14	$91,736	14	$20,158	28	$111,894
GEN. MDSE.	10	$106,076	12	$9,103	22	$115,179
FOOD	19	$74,272	8	$8,576	27	$82,848
MOTOR VEH.	47	$62,325	25	$20,518	72	$82,843
APPAREL	33	$42,172	7	$2,101	40	$44,273
HOME FURN.	32	$34,992	16	$10,023	48	$45,015
EAT DRINK	67	$106,167	30	$14,793	97	$120,960
SPECIALTY	127	$119,156	82	$16,777	209	$135,933
SERVICES	188	$101,450	98	$25,291	286	$126,741
WHOLESALE	29	$36,758	58	$86,977	87	$123,735
MISC.	78	$38,129	71	$36,064	149	$74,193
* TOTAL *	650	$963,226	433	$398,512	1,083	$1,361,738

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$42,312	15	$34,355	20	$76,667
BLDG. MTL.	10	$21,813	18	$16,696	28	$38,509
GEN. MDSE.			7	$2,681	7	$2,681
FOOD	5	$13,436	13	$7,005	18	$20,441
MOTOR VEH.	23	$12,106	38	$16,457	61	$28,563
APPAREL	9	$14,421	14	$3,903	23	$18,324
HOME FURN.	11	$7,710	13	$9,645	24	$17,355
EAT DRINK	15	$17,947	31	$26,176	46	$44,123
SPECIALTY	26	$30,904	71	$17,973	97	$48,877
SERVICES	65	$17,076	129	$32,415	194	$49,491
WHOLESALE	28	$58,416	63	$71,825	91	$130,241
MISC.	29	$36,768	63	$16,013	92	$52,781
* TOTAL *	226	$272,909	475	$255,144	701	$528,053

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$1,499	8	$1,499
BLDG. MTL.	8	$10,581	7	$6,522	15	$17,103
GEN. MDSE.						
FOOD						
MOTOR VEH.	10	$6,467	9	$2,394	19	$8,861
APPAREL	7	$8,074			7	$8,074
HOME FURN.			5	$2,138	5	$2,138
EAT DRINK	11	$6,168	10	$8,893	21	$15,061
SPECIALTY	19	$9,053	21	$1,491	40	$10,544
SERVICES	41	$13,755	41	$5,813	82	$19,568
WHOLESALE	14	$19,872	28	$37,931	42	$57,803
MISC.	37	$59,281	36	$9,475	73	$68,756
* TOTAL *	147	$133,251	165	$76,156	312	$209,407

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					10	$5,077
BLDG. MTL.	9	$15,154	16	$24,029	7	$8,893
GEN. MDSE.	5	$15,404	5	$18,079		
FOOD	5	$13,364	7	$13,464		
MOTOR VEH.	15	$9,249	25	$13,940	14	$5,283
APPAREL	9	$9,585	16	$18,446		
HOME FURN.	9	$15,860	8	$12,664	7	$1,263
EAT DRINK	19	$19,164	12	$12,164	5	$2,508
SPECIALTY	33	$18,701	52	$31,412	14	$2,742
SERVICES	59	$18,190	85	$24,073	55	$7,158
WHOLESALE	23	$55,786	24	$38,505	22	$32,918
MISC.	20	$45,471	50	$95,571	37	$9,376
* TOTAL *	206	$235,928	300	$302,347	171	$75,218

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$5,077
BLDG. MTL.	32	$48,076
GEN. MDSE.	10	$33,483
FOOD	12	$26,828
MOTOR VEH.	54	$28,472
APPAREL	25	$28,031
HOME FURN.	24	$29,787
EAT DRINK	36	$33,836
SPECIALTY	99	$52,855
SERVICES	199	$49,421
WHOLESALE	69	$127,209
MISC.	107	$150,418
* TOTAL *	677	$613,493

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$11,575	11	$11,575
BLDG. MTL.	7	$15,039	11	$23,279	18	$38,318
GEN. MDSE.						
FOOD			8	$4,475	8	$4,475
MOTOR VEH.	19	$32,576	17	$7,401	36	$39,977
APPAREL	6	$3,758			6	$3,758
HOME FURN.	7	$4,390	8	$5,934	15	$10,324
EAT DRINK	11	$8,195	27	$14,553	38	$22,748
SPECIALTY	18	$11,821	36	$5,816	54	$17,637
SERVICES	45	$17,185	72	$12,825	117	$30,010
WHOLESALE	22	$37,331	36	$45,643	58	$82,974
MISC.	26	$55,085	36	$4,482	62	$59,567
* TOTAL *	161	$185,380	262	$135,983	423	$321,363

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$71,361	11	$15,953	16	$87,314
BLDG. MTL.	8	$17,685	18	$27,396	26	$45,081
GEN. MDSE.	6	$41,101			6	$41,101
FOOD	5	$34,150	16	$6,282	21	$40,432
MOTOR VEH.	18	$14,101	38	$27,244	56	$41,345
APPAREL	12	$16,468	6	$3,894	18	$20,362
HOME FURN.	11	$7,615	10	$6,132	21	$13,747
EAT DRINK	28	$44,737	41	$21,614	69	$66,351
SPECIALTY	52	$35,145	75	$10,475	127	$45,620
SERVICES	75	$26,860	129	$29,168	204	$56,028
WHOLESALE	35	$81,058	52	$48,486	87	$129,544
MISC.	38	$11,634	58	$13,361	96	$24,995
* TOTAL *	293	$401,915	454	$210,005	747	$611,920

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$53,038
BLDG. MTL.	18	$37,696
GEN. MDSE.	7	$8,803
FOOD	12	$12,687
MOTOR VEH.	43	$18,175
APPAREL	11	$6,368
HOME FURN.	18	$12,112
EAT DRINK	29	$20,105
SPECIALTY	69	$17,206
SERVICES	128	$24,448
WHOLESALE	61	$72,043
MISC.	63	$23,597
* TOTAL *	482	$306,278

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$1,828,069				
BLDG. MTL.	143	$769,485	13	$73,364		
GEN. MDSE.	78	$1,544,199	13	$366,830		
FOOD	147	$611,787	17	$75,402	6	$41,366
MOTOR VEH.	420	$804,797	25	$27,028	11	$6,292
APPAREL	209	$383,814	54	$115,385		
HOME FURN.	255	$524,177	39	$50,554	6	$472
EAT DRINK	527	$1,010,739	43	$106,301	12	$25,779
SPECIALTY	1,203	$1,041,801	184	$139,801	33	$19,887
SERVICES	1,747	$2,007,747	136	$88,749	50	$19,844
WHOLESALE	556	$1,933,316	48	$125,185	11	$5,119
MISC.	630	$1,225,064	56	$73,393	16	$8,047
* TOTAL *	5,955	$13,684,995	628	$1,241,992	145	$126,806

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					18	$15,859
BLDG. MTL.			11	$38,120	15	$27,681
GEN. MDSE.			7	$19,081	7	$7,359
FOOD	5	$24,851	10	$41,648	13	$28,184
MOTOR VEH.	8	$18,084	29	$22,653	36	$15,182
APPAREL	5	$2,034	12	$13,066		
HOME FURN.	12	$3,665	18	$6,852	11	$3,574
EAT DRINK	11	$48,095	15	$37,719	41	$76,236
SPECIALTY	35	$7,079	84	$50,876	78	$27,719
SERVICES	46	$160,108	95	$43,684	127	$43,030
WHOLESALE	15	$4,184	28	$38,442	43	$50,706
MISC.	26	$22,535	49	$95,259	176	$134,428
* TOTAL *	163	$290,635	358	$407,400	548	$399,412

POLK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	58	$1,843,928
BLDG. MTL.	182	$708,650
GEN. MDSE.	105	$1,937,469
FOOD	198	$823,238
MOTOR VEH.	529	$894,036
APPAREL	280	$514,299
HOME FURN.	341	$589,294
EAT DRINK	649	$1,304,869
SPECIALTY	1,617	$1,287,163
SERVICES	2,201	$2,363,162
WHOLESALE	701	$2,156,952
MISC.	936	$1,528,180
* TOTAL *	7,797	$16,151,240

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$269,840			32	$118,164
BLDG. MTL.	19	$74,703			36	$43,843
GEN. MDSE.	13	$208,289			5	$44,606
FOOD	24	$136,448			21	$30,504
MOTOR VEH.	102	$128,388	8	$4,567	72	$57,646
APPAREL	32	$51,782			14	$6,811
HOME FURN.	37	$45,165			13	$7,867
EAT DRINK	118	$221,494	8	$5,823	62	$73,148
SPECIALTY	199	$121,338	5	$670	112	$31,407
SERVICES	331	$178,842	16	$7,516	222	$67,644
WHOLESALE	68	$63,854			71	$121,978
MISC.	87	$50,875	13	$21,252	93	$62,257
* TOTAL *	1,038	$1,551,018	50	$39,828	753	$665,875

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$388,004
BLDG. MTL.	55	$118,546
GEN. MDSE.	18	$252,895
FOOD	45	$166,952
MOTOR VEH.	182	$190,601
APPAREL	46	$58,593
HOME FURN.	50	$53,032
EAT DRINK	188	$300,465
SPECIALTY	316	$153,415
SERVICES	569	$254,002
WHOLESALE	139	$185,832
MISC.	193	$134,384
* TOTAL *	1,841	$2,256,721

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$57,282	16	$46,623	23	$104,105
BLDG. MTL.	6	$18,431	8	$15,592	14	$34,023
GEN. MDSE.	7	$36,222	6	$4,045	13	$40,267
FOOD	8	$30,261	7	$6,000	15	$36,261
MOTOR VEH.	24	$19,941	35	$34,627	59	$54,568
APPAREL	15	$16,242			15	$16,242
HOME FURN.	8	$9,822	6	$5,244	14	$15,066
EAT DRINK	20	$27,685	25	$18,739	45	$46,424
SPECIALTY	45	$32,590	57	$7,556	102	$40,146
SERVICES	88	$29,962	97	$25,286	185	$55,248
WHOLESALE	33	$87,893	53	$54,493	86	$142,386
MISC.	26	$12,907	64	$13,190	90	$26,097
* TOTAL *	287	$379,238	374	$231,595	661	$610,833

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$31,483
BLDG. MTL.	9	$8,746
GEN. MDSE.	5	$9,148
FOOD	7	$5,746
MOTOR VEH.	23	$15,244
APPAREL		
HOME FURN.	6	$891
EAT DRINK	12	$9,027
SPECIALTY	34	$6,738
SERVICES	86	$15,065
WHOLESALE	26	$60,702
MISC.	26	$9,122
* TOTAL *	248	$171,912

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$29,532	18	$23,797	23	$53,329
BLDG. MTL.	5	$10,782	17	$41,058	22	$51,840
GEN. MDSE.			8	$3,331	8	$3,331
FOOD			14	$8,364	14	$8,364
MOTOR VEH.	16	$11,617	37	$20,132	53	$31,749
APPAREL	7	$7,262	7	$1,431	14	$8,693
HOME FURN.	6	$3,260	6	$2,117	12	$5,377
EAT DRINK	9	$8,002	26	$25,538	35	$33,540
SPECIALTY	23	$8,445	51	$9,263	74	$17,708
SERVICES	37	$9,458	104	$28,873	141	$38,331
WHOLESALE	16	$26,646	58	$68,846	74	$95,492
MISC.	25	$19,421	68	$16,060	93	$35,481
* TOTAL *	149	$134,425	414	$248,810	563	$383,235

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$667,606	6	$105,803		
BLDG. MTL.	64	$206,353	9	$57,622		
GEN. MDSE.	31	$643,807	6	$196,254		
FOOD	77	$207,683	20	$57,017		
MOTOR VEH.	147	$218,689	43	$42,244		
APPAREL	97	$178,868	20	$15,118		
HOME FURN.	118	$265,913	23	$32,451		
EAT DRINK	231	$484,146	52	$151,649	6	$7,344
SPECIALTY	416	$494,552	99	$72,349	17	$1,852
SERVICES	628	$451,802	164	$197,338	14	$1,399
WHOLESALE	208	$577,340	46	$134,575		
MISC.	273	$495,929	56	$62,710	21	$14,800
* TOTAL *	2,304	$4,892,690	544	$1,125,130	58	$25,395

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$31,294	41	$804,703
BLDG. MTL.	16	$28,653	89	$292,628
GEN. MDSE.	9	$9,191	46	$849,252
FOOD	12	$13,606	109	$278,306
MOTOR VEH.	40	$54,964	230	$315,897
APPAREL			117	$193,986
HOME FURN.	12	$6,433	153	$304,797
EAT DRINK	48	$64,739	337	$707,880
SPECIALTY	101	$36,981	633	$605,734
SERVICES	159	$47,946	965	$698,485
WHOLESALE	69	$130,522	323	$842,437
MISC.	146	$68,206	496	$641,645
* TOTAL *	633	$492,535	3,539	$6,535,750

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$6,925	17	$6,925
BLDG. MTL.	14	$13,371	13	$10,688	27	$24,059
GEN. MDSE.	6	$18,380			6	$18,380
FOOD	5	$21,940	8	$1,572	13	$23,512
MOTOR VEH.	21	$28,560	25	$8,545	46	$37,105
APPAREL	11	$11,218	6	$45	17	$11,263
HOME FURN.	11	$10,380	7	$2,125	18	$12,505
EAT DRINK	20	$23,521	20	$11,865	40	$35,386
SPECIALTY	45	$28,237	37	$6,826	82	$35,063
SERVICES	73	$35,846	87	$10,372	160	$46,218
WHOLESALE	21	$45,036	46	$48,163	67	$93,199
MISC.	35	$91,795	48	$6,898	83	$98,693
* TOTAL *	262	$328,284	314	$114,024	576	$442,308

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$28,985	6	$15,171	14	$43,636
GEN. MDSE.					5	$5,616
FOOD	5	$3,687				
MOTOR VEH.	6	$2,402	9	$19,593	15	$22,257
APPAREL	7	$6,402	8	$7,213	6	$7,485
HOME FURN.			15	$15,404	11	$9,895
EAT DRINK	13	$8,557	5	$2,343	9	$11,776
SPECIALTY	15	$5,653	25	$9,824	29	$17,004
SERVICES	37	$7,951	35	$6,803	53	$10,206
WHOLESALE	13	$28,379	16	$57,120	21	$38,219
MISC.	21	$22,362	32	$53,373	40	$34,193
* TOTAL *	123	$114,378	151	$186,844	203	$200,287

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$54,177	22	$54,177
BLDG. MTL.	24	$28,691	50	$116,483
GEN. MDSE.	6	$3,213	11	$8,829
FOOD	14	$6,518	19	$10,205
MOTOR VEH.	38	$31,159	68	$75,411
APPAREL	9	$4,380	30	$25,480
HOME FURN.	21	$17,200	47	$42,499
EAT DRINK	27	$17,828	54	$40,504
SPECIALTY	92	$11,047	161	$43,528
SERVICES	169	$43,030	294	$67,990
WHOLESALE	98	$121,466	148	$245,184
MISC.	106	$53,863	199	$163,791
* TOTAL *	626	$292,572	1,103	$894,081

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

STORY	AMES		NEVADA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$207,249			20	$25,014
BLDG. MTL.	20	$69,355	8	$16,325	25	$33,659
GEN. MDSE.	25	$279,718			11	$11,356
FOOD	21	$90,138	6	$11,770	14	$13,560
MOTOR VEH.	53	$71,346	16	$12,126	39	$21,075
APPAREL	48	$91,528			5	$3,820
HOME FURN.	49	$85,883	6	$5,221	21	$9,486
EAT DRINK	89	$216,394	11	$11,376	39	$30,101
SPECIALTY	214	$155,607	35	$11,698	108	$31,553
SERVICES	239	$253,005	56	$21,096	170	$26,636
WHOLESALE	68	$67,275	16	$52,695	63	$59,280
MISC.	90	$46,628	33	$70,745	110	$40,600
* TOTAL *	923	$1,634,126	187	$213,052	625	$306,140

STORY	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$232,263
BLDG. MTL.	53	$119,339
GEN. MDSE.	36	$291,074
FOOD	41	$115,468
MOTOR VEH.	108	$104,547
APPAREL	53	$95,348
HOME FURN.	76	$100,590
EAT DRINK	139	$257,871
SPECIALTY	357	$198,858
SERVICES	465	$300,737
WHOLESALE	147	$179,250
MISC.	233	$157,973
* TOTAL *	1,735	$2,153,318

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$64,347	14	$64,347
BLDG. MTL.			28	$37,790	28	$37,790
GEN. MDSE.	5	$5,640	8	$20,318	13	$25,956
FOOD			15	$23,738	15	$23,738
MOTOR VEH.	11	$7,298	44	$23,141	55	$30,439
APPAREL	5	$3,783	9	$5,869	14	$9,652
HOME FURN.	7	$8,006	18	$10,920	25	$18,926
EAT DRINK	10	$8,848	38	$30,773	48	$39,621
SPECIALTY	13	$5,687	68	$15,746	81	$21,433
SERVICES	38	$8,397	170	$24,547	208	$32,944
WHOLESALE	12	$114,403	68	$77,230	80	$191,633
MISC.	25	$43,215	71	$17,018	96	$60,233
* TOTAL *	126	$205,277	551	$351,437	677	$556,714

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$15,960
BLDG. MTL.	19	$17,593
GEN. MDSE.	7	$11,129
FOOD	11	$7,913
MOTOR VEH.	23	$12,502
APPAREL	6	$5,154
HOME FURN.	6	$1,414
EAT DRINK	22	$14,946
SPECIALTY	49	$8,372
SERVICES	100	$13,683
WHOLESALE	45	$49,203
MISC.	36	$4,526
* TOTAL *	344	$162,395

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$49,058	8	$5,472	13	$54,530
BLDG. MTL.	9	$26,697	6	$3,661	15	$30,358
GEN. MDSE.	7	$46,649			7	$46,649
FOOD	6	$36,049			6	$36,049
MOTOR VEH.	30	$22,682	12	$4,972	42	$27,654
APPAREL	12	$10,549			12	$10,549
HOME FURN.	12	$14,421	6	$1,713	18	$16,134
EAT DRINK	25	$31,886	13	$5,328	38	$37,214
SPECIALTY	51	$45,710	26	$2,063	77	$47,773
SERVICES	98	$31,321	37	$5,477	135	$36,798
WHOLESALE	20	$40,828	19	$9,754	39	$50,582
MISC.	41	$31,446	30	$5,401	71	$36,847
* TOTAL *	316	$387,296	157	$43,841	473	$431,137

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$9,283
BLDG. MTL.	16	$21,068
GEN. MDSE.	9	$3,038
FOOD	13	$10,213
MOTOR VEH.	27	$8,373
APPAREL		
HOME FURN.	7	$4,483
EAT DRINK	24	$11,775
SPECIALTY	54	$7,266
SERVICES	110	$15,494
WHOLESALE	47	$26,750
MISC.	50	$12,863
* TOTAL *	375	$130,606

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$161,694	14	$12,613	21	$174,307
BLDG. MTL.	19	$63,050	13	$7,807	32	$70,857
GEN. MDSE.	13	$131,359			13	$131,359
FOOD	13	$87,645	8	$3,384	21	$91,029
MOTOR VEH.	62	$64,829	27	$10,053	89	$74,882
APPAREL	25	$29,450			25	$29,450
HOME FURN.	44	$79,512	7	$144	51	$79,656
EAT DRINK	70	$98,109	12	$5,378	82	$103,487
SPECIALTY	151	$96,067	61	$4,048	212	$100,115
SERVICES	252	$95,261	88	$13,883	340	$109,144
WHOLESALE	46	$89,659	32	$21,149	78	$110,808
MISC.	71	$40,114	54	$8,049	125	$48,163
* TOTAL *	773	$1,036,749	316	$86,508	1,089	$1,123,257

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$21,071	19	$21,071
BLDG. MTL.	7	$17,789	12	$18,733	19	$36,522
GEN. MDSE.	6	$40,424			6	$40,424
FOOD	8	$34,239	12	$12,451	20	$46,690
MOTOR VEH.	27	$36,132	38	$17,798	65	$53,930
APPAREL	10	$10,164			10	$10,164
HOME FURN.	12	$7,874	15	$3,138	27	$11,012
EAT DRINK	21	$35,763	29	$13,645	50	$49,408
SPECIALTY	64	$20,024	87	$7,742	151	$27,766
SERVICES	99	$27,101	137	$27,008	236	$54,109
WHOLESALE	29	$35,301	49	$35,099	78	$70,400
MISC.	27	$58,895	67	$26,524	94	$85,419
* TOTAL *	310	$323,706	465	$183,209	775	$506,915

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$56,968	17	$20,745	22	$77,713
BLDG. MTL.	16	$23,413	21	$35,172	37	$58,585
GEN. MDSE.	6	$35,296	6	$6,853	12	$42,149
FOOD	7	$27,551	10	$8,930	17	$36,481
MOTOR VEH.	20	$10,551	33	$24,134	53	$34,685
APPAREL	11	$25,490			11	$25,490
HOME FURN.	13	$15,387	16	$6,223	29	$21,610
EAT DRINK	23	$32,959	28	$22,109	51	$55,068
SPECIALTY	53	$23,851	60	$13,620	113	$37,471
SERVICES	78	$43,928	139	$29,316	217	$73,244
WHOLESALE	33	$83,622	52	$87,521	85	$171,143
MISC.	36	$11,573	75	$23,229	111	$34,802
* TOTAL *	301	$390,589	457	$277,852	758	$668,441

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$22,165
BLDG. MTL.	19	$22,142
GEN. MDSE.	5	$4,610
FOOD	12	$10,663
MOTOR VEH.	25	$15,128
APPAREL	5	$4,034
HOME FURN.	6	$3,129
EAT DRINK	20	$12,400
SPECIALTY	54	$9,464
SERVICES	113	$14,767
WHOLESALE	53	$31,440
MISC.	41	$9,449
* TOTAL *	368	$159,391

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$218,720	31	$37,182	37	$255,902
BLDG. MTL.	23	$104,872	20	$21,444	43	$126,316
GEN. MDSE.	12	$268,795	5	$5,022	17	$273,817
FOOD	18	$75,012	23	$9,893	41	$84,905
MOTOR VEH.	56	$61,457	31	$24,568	87	$86,025
APPAREL	45	$74,352	6	$3,044	51	$77,396
HOME FURN.	43	$70,057	16	$5,090	59	$75,147
EAT DRINK	92	$153,598	33	$33,642	125	$187,240
SPECIALTY	136	$108,662	53	$10,403	189	$119,065
SERVICES	264	$138,666	131	$23,020	395	$161,686
WHOLESALE	78	$164,522	56	$115,414	134	$279,936
MISC.	95	$93,207	92	$63,538	187	$156,745
* TOTAL *	868	$1,531,920	497	$352,260	1,365	$1,384,180

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$20,628	10	$20,628
BLDG. MTL.	6	$8,851	15	$16,334	21	$25,185
GEN. MDSE.			6	$15,406	6	$15,406
FOOD	6	$10,736	11	$8,207	17	$18,943
MOTOR VEH.	16	$13,310	24	$15,497	40	$28,807
APPAREL			8	$2,391	8	$2,391
HOME FURN.	7	$5,740	11	$7,136	18	$12,876
EAT DRINK	10	$9,166	23	$16,563	33	$25,729
SPECIALTY	24	$5,440	53	$13,226	77	$18,666
SERVICES	37	$8,658	102	$35,279	139	$43,937
WHOLESALE	13	$10,005	38	$56,957	51	$66,962
MISC.	21	$34,649	52	$19,736	73	$54,385
* TOTAL *	140	$106,555	353	$227,360	493	$333,915

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$16,493	20	$16,493
BLDG. MTL.	11	$28,928	13	$17,164	24	$46,092
GEN. MDSE.	6	$35,679			6	$35,679
FOOD	9	$24,338	16	$9,050	25	$33,388
MOTOR VEH.	26	$22,488	28	$10,221	54	$32,709
APPAREL	14	$24,707			14	$24,707
HOME FURN.	12	$7,173	8	$5,979	20	$13,152
EAT DRINK	28	$31,444	30	$15,098	58	$46,542
SPECIALTY	56	$42,634	49	$9,967	105	$52,601
SERVICES	75	$38,043	105	$19,285	180	$57,328
WHOLESALE	23	$38,869	46	$77,239	69	$116,108
MISC.	32	$63,430	61	$19,387	93	$82,817
* TOTAL *	292	$357,733	376	$199,883	668	$557,616

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$499,201	27	$76,794	40	$575,995
BLDG. MTL.	57	$229,536	24	$16,875	81	$246,411
GEN. MDSE.	21	$509,199	8	$5,686	29	$514,885
FOOD	61	$233,905	22	$8,489	83	$242,394
MOTOR VEH.	136	$198,851	47	$25,873	183	$224,724
APPAREL	99	$228,106			99	$228,106
HOME FURN.	86	$127,819	10	$5,593	96	$133,412
EAT DRINK	195	$316,387	47	$28,039	242	$344,426
SPECIALTY	358	$304,474	69	$8,489	427	$312,963
SERVICES	547	$384,174	163	$28,534	710	$412,708
WHOLESALE	205	$490,248	61	$49,212	266	$539,460
MISC.	170	$279,681	104	$23,918	274	$303,599
* TOTAL *	1,948	$3,801,581	582	$277,502	2,530	$4,079,083

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

WORTH CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$26,085
BLDG. MTL.	13	$23,802
GEN. MDSE.		
FOOD	9	$9,656
MOTOR VEH.	20	$9,673
APPAREL	6	$2,398
HOME FURN.	11	$4,684
EAT DRINK	22	$14,222
SPECIALTY	46	$7,981
SERVICES	67	$13,038
WHOLESALE	42	$44,868
MISC.	46	$22,512
* TOTAL *	297	$178,919

WRIGHT CLASS	CLARION* NO. OF BUS.	COMPUTED TAX	EAGLE GROVE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					15	$24,749
BLDG. MTL.	9	$11,032	7	$6,900	12	$42,821
GEN. MDSE.					6	$7,275
FOOD					8	$11,950
MOTOR VEH.	15	$11,296	14	$17,113	23	$15,040
APPAREL	5	$2,943	6	$6,552		
HOME FURN.	6	$5,252	7	$4,198	7	$4,369
EAT DRINK	12	$11,176	16	$9,906	21	$20,318
SPECIALTY	22	$7,875	20	$6,232	39	$16,240
SERVICES	51	$28,032	47	$37,457	100	$18,463
WHOLESALE	16	$56,424	10	$19,751	46	$75,992
MISC.	29	$39,358	25	$29,439	48	$40,506
* TOTAL *	165	$173,388	152	$137,548	325	$277,723

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1981

WRIGHT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$24,749
BLDG. MTL.	28	$60,753
GEN. MDSE.	6	$7,275
FOOD	8	$11,950
MOTOR VEH.	52	$43,449
APPAREL	11	$9,495
HOME FURN.	20	$13,819
EAT DRINK	49	$41,400
SPECIALTY	81	$30,347
SERVICES	198	$83,952
WHOLESALE	72	$152,167
MISC.	102	$109,303
* TOTAL *	642	$588,659
LATE FILERS	8,391	$1,739,653
* GRAND TOTAL *	94,418	$102,975,185

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	50	$35,640,235	$1,069,206	1.04%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	575	$103,974,006	$3,119,212	3.03%
ELECTRIC AND GAS UTILITIES	555	$304,701,189	$9,140,923	8.88%
WATER AND SANITATION UTILITIES	642	$25,849,595	$775,409	.75%
TRANSPORTATION COMPANIES	418	$8,653,162	$259,574	.25%
* GROUP TOTALS *	2,190	$443,177,952	$13,295,118	12.91%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,184	$158,672,345	$4,759,721	4.62%
PAINT AND GLASS STORES	271	$12,837,351	$385,031	.37%
HARDWARE STORES	922	$50,417,130	$1,512,210	1.47%
GARDEN SUPPLY STORES	487	$9,916,715	$297,492	.29%
MOBILE HOME DEALERS	66	$376,600	$11,292	.01%
* GROUP TOTALS *	2,930	$232,220,141	$6,965,746	6.76%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	343	$215,063,832	$6,451,864	6.27%
VARIETY STORES	402	$96,916,192	$2,907,409	2.82%
MISCELLANEOUS GENERAL MERCHANDISE STORES	609	$39,026,946	$1,170,786	1.14%
* GROUP TOTALS *	1,354	$351,006,972	$10,530,059	10.23%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,700	$172,538,613	$5,176,095	5.03%
MEAT AND FISH MARKETS	60	$121,954	$3,657	.00%
FRUIT AND VEGETABLE MARKETS	27	$171,974	$5,159	.01%
CONFECTIONERY STORES	87	$1,413,007	$42,393	.04%
DAIRY PRODUCT STORES	89	$1,663,815	$49,840	.05%
BAKERIES	129	$1,369,522	$41,069	.04%
MISCELLANEOUS FOOD STORES	217	$1,427,651	$42,803	.04%
* GROUP TOTALS *	2,309	$178,706,536	$5,361,036	5.21%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	998	$50,355,536	$1,510,675	1.47%
AUTOMOTIVE PARTS	1,244	$59,314,853	$1,779,421	1.73%
GAS STATIONS	3,484	$77,643,565	$2,329,069	2.26%
RECREATIONAL VEHICLES	643	$13,344,903	$400,259	.39%
* GROUP TOTALS *	6,369	$200,658,857	$6,019,424	5.85%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	274	$16,421,166	$492,637	.48%
WOMEN'S APPAREL STORES	832	$39,733,796	$1,191,897	1.16%
FAMILY AND CHILDREN'S APPAREL STORES	447	$21,050,780	$631,354	.61%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	528	$24,122,139	$723,544	.70%
OTHER APPAREL STORES	340	$7,049,681	$211,451	.21%
* GROUP TOTALS *	2,421	$108,377,562	$3,250,883	3.16%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	778	$50,003,606	$1,499,913	1.46%
HOME FURNISHING STORES	673	$17,758,346	$532,666	.52%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,669	$52,460,946	$1,573,494	1.53%
* GROUP TOTALS *	3,120	$120,222,898	$3,606,073	3.50%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,435	$246,853,459	$7,397,760	7.18%
DRINKING PLACES	2,345	$54,852,679	$1,644,005	1.60%
* GROUP TOTALS *	6,780	$301,706,138	$9,041,765	8.78%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	731	$42,174,332	$1,264,833	1.23%
LIQUOR STORES	219	$21,097,241	$632,916	.61%
USED MERCHANDISE STORES	1,792	$10,496,774	$314,886	.31%
SPORTING GOODS STORES	1,476	$21,713,634	$651,254	.63%
BOOKS AND STATIONERY STORES	492	$13,778,883	$413,360	.40%
JEWELRY STORES	652	$22,470,048	$674,010	.65%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,564	$5,296,671	$158,903	.15%
GIFT AND NOVELTY SHOPS	754	$11,181,999	$335,399	.33%
MAIL ORDER STORES	227	$8,277,998	$248,340	.24%
VENDING MACHINES	290	$12,321,962	$369,648	.36%
DIRECT SELLING	1,829	$11,266,678	$338,000	.33%
FUEL AND ICE DEALERS	448	$14,347,785	$430,419	.42%
FLORISTS	641	$8,166,622	$244,983	.24%
OTHER SPECIALTY SHOPS	3,369	$43,816,346	$1,313,809	1.28%
* GROUP TOTALS *	14,484	$246,406,973	$7,390,780	7.18%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	881	$11,975,938	$359,238	.35%
HOTELS AND OTHER LODGING PLACES	826	$57,425,736	$1,722,329	1.67%
LAUNDRY AND CLEANING	1,042	$16,649,252	$499,297	.48%
PHOTOGRAPHIC STUDIOS	670	$6,359,138	$190,725	.19%
BEAUTY SHOPS	4,321	$20,521,641	$615,552	.60%
BARBER SHOPS	1,146	$5,168,506	$154,991	.15%
SHOE REPAIR SHOPS	194	$1,187,933	$35,636	.03%
FUNERAL HOMES	454	$8,749,375	$262,474	.25%
OTHER PERSONAL SERVICES	441	$2,818,805	$84,557	.08%
BUILDING MAINTENANCE	154	$1,808,408	$54,257	.05%
EMPLOYMENT AGENCIES	71	$1,983,104	$59,493	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,368	$36,549,897	$1,096,438	1.06%
AUTOMOBILE RENTAL AND STORAGE	124	$3,504,060	$105,100	.10%
AUTOMOBILE REPAIR AND SERVICES	4,023	$54,388,713	$1,631,426	1.58%
ELECTRICAL REPAIR	1,125	$14,981,760	$449,389	.44%
WATCH, JEWELRY REPAIR	62	$259,919	$7,784	.01%
FURNITURE REPAIR	893	$2,398,353	$71,949	.07%
MISCELLANEOUS REPAIR	2,928	$36,957,615	$1,108,636	1.08%
MOTION PICTURE THEATRES	234	$10,975,116	$329,241	.32%
AMUSEMENT PARKS AND SERVICES	2,020	$42,360,219	$1,270,298	1.23%
EDUCATION INSTITUTIONS	340	$6,982,944	$209,492	.20%
OTHER SERVICES	1,057	$24,901,665	$746,960	.73%
* GROUP TOTALS *	24,374	$368,908,097	$11,065,262	10.75%

WHOLESALE GOODS GROUP

MOTOR VEHICLE	347	$13,488,415	$404,661	.39%
FURNITURE AND HOME FURNISHINGS	32	$924,940	$27,750	.03%
CONSTRUCTION MATERIALS	1,794	$126,384,498	$3,772,234	3.66%
FARM AND CONSTRUCTION MACHINERY	2,952	$300,958,410	$9,028,719	8.77%
MISCELLANEOUS DURABLE GOODS	349	$12,909,004	$387,278	.38%
APPAREL, PIECE GOODS	58	$2,554,005	$76,623	.07%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	302	$10,957,592	$328,731	.32%
MISCELLANEOUS NONDURABLE GOODS	2,977	$79,720,435	$2,391,479	2.32%
* GROUP TOTALS *	8,811	$547,897,299	$16,417,475	15.94%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	627	$7,156,639	$214,709	.21%
MINING	110	$8,533,454	$255,983	.25%
GENERAL CONTRACTORS	1,252	$22,996,135	$689,897	.67%
PLUMBING AND HEATING CONTRACTORS	1,562	$33,138,967	$994,036	.97%
PAINTING CONTRACTORS	813	$5,753,803	$172,614	.17%
ELECTRICAL CONTRACTORS	1,220	$21,978,010	$659,312	.64%
CARPENTRY CONTRACTORS	938	$6,913,358	$207,416	.20%
OTHER SPECIAL TRADE CONTRACTORS	1,144	$24,229,076	$726,848	.71%
FOOD MANUFACTURERS	117	$2,741,219	$82,238	.08%
APPAREL AND TEXTILE MANUFACTURERS	38	$1,639,189	$49,177	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	170	$6,307,885	$189,236	.18%
PUBLISHERS OF BOOKS AND NEWSPAPERS	248	$2,760,018	$82,767	.08%
COMMERCIAL PRINTERS	575	$18,648,447	$559,436	.54%
NONMETALLIC PRODUCT MANUFACTURERS	216	$17,005,274	$510,162	.50%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	638	$48,552,658	$1,456,579	1.41%
MISCELLANEOUS MANUFACTURERS	167	$3,581,195	$107,429	.10%
TEMPORARY RETAILERS	1,000	$8,787,359	$264,866	.26%
* GROUP TOTALS *	10,835	$240,722,686	$7,222,705	7.01%
* LATE FILERS *	8,391	$58,002,000	$1,739,653	1.69%
** GRAND TOTAL **	94,418	$3,433,654,346	$102,975,185	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING SEPTEMBER, 1981

Counties	No. of Units	Computed Tax Due
Adair	484	$ 44,373.52
Adams	334	31,018.80
Allamakee	776	67,093.86
Appanoose	927	50,702.60
Audubon	388	36,885.11
Benton	1,287	111,661.22
Black Hawk	7,969	635,431.34
Boone	1,532	124,202.44
Bremer	1,261	109,798.82
Buchanan	1,271	102,328.32
Buena Vista	1,068	98,856.35
Butler	1,011	78,998.10
Calhoun	679	60,916.48
Carroll	1,157	111,251.62
Cass	963	89,720.67
Cedar	988	103,132.39
Cerro Gordo	2,622	232,405.67
Cherokee	844	75,415.50
Chickasaw	782	56,244.93
Clarke	493	36,050.31
Clay	967	85,062.66
Clayton	1,132	99,968.10
Clinton	3,021	262,849.82
Crawford	1,030	88,414.27
Dallas	1,689	137,469.09
Davis	492	36,833.41
Decatur	421	40,150.31
Delaware	945	85,509.32
Des Moines	2,646	192,415.35
Dickinson	843	65,851.51
Dubuque	4,180	351,004.87
Emmet	603	56,883.87
Fayette	1,346	110,639.64
Floyd	1,053	81,920.98
Franklin	671	68,312.26
Fremont	487	48,473.49
Greene	732	59,139.98
Grundy	822	79,280.19
Guthrie	691	55,388.44
Hamilton	1,012	81,567.82
Hancock	752	74,409.48
Hardin	1,175	108,699.26
Harrison	875	73,874.25
Henry	1,073	81,900.05
Howard	495	48,683.66
Humboldt	697	61,908.87
Ida	429	40,547.27
Iowa	837	86,722.53
Jackson	1,198	93,654.23
Jasper	2,221	167,055.19
Jefferson	872	66,413.14
Johnson	3,779	$ 388,346.17
Jones	1,067	91,427.20
Keokuk	708	57,782.83
Kossuth	1,126	102,919.39
Lee	2,344	190,091.71
Linn	9,042	771,985.98
Louisa	749	63,924.23
Lucas	661	46,609.85
Lyon	581	50,230.69
Madison	699	51,338.66
Mahaska	1,284	99,975.43
Marion	1,625	135,176.41
Marshall	2,482	206,109.54
Mills	622	60,214.98
Mitchell	589	50,918.42
Monona	600	50,207.39
Monroe	559	46,806.49
Montgomery	712	55,050.98
Muscatine	2,727	211,303.91
O'Brien	856	79,889.51
Osceola	367	34,965.42
Page	892	74,230.59
Palo Alto	595	56,708.12
Plymouth	1,195	122,328.88
Pocahontas	606	57,993.70
Polk	18,258	1,728,840.65
Pottawattamie	4,484	377,762.69
Poweshiek	1,043	93,138.26
Ringgold	303	24,709.27
Sac	754	68,586.10
Scott	8,233	815,507.29
Shelby	728	69,466.32
Sioux	1,457	142,587.78
Story	3,143	306,512.23
Tama	1,072	90,143.22
Taylor	436	38,045.70
Union	758	60,910.61
Van Buren	442	34,156.61
Wapello	2,625	176,918.86
Warren	2,071	176,675.90
Washington	1,152	95,629.60
Wayne	511	41,896.82
Webster	2,491	211,420.06
Winnebago	615	55,194.75
Winneshiek	937	76,929.06
Woodbury	5,152	450,313.32
Worth	406	37,948.28
Wright	843	82,866.39
Motor Vehicle	11	4,184.17
GRAND TOTAL	156,635	$13,664,371.78

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	18	$913,965	$27,419	.23%
ELECTRIC AND GAS UTILITIES	22	$22,044,136	$661,323	5.51%
WATER AND SANITATION UTILITIES	2	$386,998	$11,610	.10%
TRANSPORTATION COMPANIES	51	$17,477,401	$524,324	4.37%
* GROUP TOTALS *	93	$40,822,500	$1,224,676	10.21%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	129	$4,954,639	$148,641	1.24%
PAINT AND GLASS STORES	11	$136,544	$4,096	.03%
HARDWARE STORES	20	$942,089	$28,263	.24%
GARDEN SUPPLY STORES	10	$122,058	$3,661	.03%
MOBILE HOME DEALERS	4	$0	$0	.00%
* GROUP TOTALS *	174	$6,155,330	$184,661	1.54%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	7	$7,475,811	$224,274	1.87%
VARIETY STORES	5	$477,830	$14,335	.12%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	$161,921	$4,857	.04%
* GROUP TOTALS *	19	$8,115,562	$243,466	2.03%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
	FOOD DEALERS GROUP			
GROCERY STORES	8	$270,086	$8,102	.07%
MEAT AND FISH MARKETS	2	$0	$0	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	1	$45,968	$1,379	.01%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	7	$305,263	$9,158	.08%
* GROUP TOTALS *	18	$621,317	$18,639	.16%
	MOTOR VEHICLE GROUP			
AUTOMOBILE DEALERS	10	$185,490	$5,566	.05%
AUTOMOTIVE PARTS	61	$1,628,533	$48,856	.41%
GAS STATIONS	39	$1,599,542	$47,987	.40%
RECREATIONAL VEHICLES	12	$187,601	$5,628	.05%
* GROUP TOTALS *	122	$3,601,166	$108,037	.90%
	APPAREL GROUP			
MEN'S AND BOY'S APPAREL STORES	5	$5,387	$162	.00%
WOMEN'S APPAREL STORES	12	$141,022	$4,230	.04%
FAMILY AND CHILDREN'S APPAREL STORES	5	$189,966	$5,700	.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	$687,540	$20,626	.17%
OTHER APPAREL STORES	12	$31,971	$960	.01%
* GROUP TOTALS *	50	$1,055,886	$31,678	.26%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	73	$1,094,383	$32,825	.27%
HOME FURNISHING STORES	52	$4,641,197	$139,235	1.16%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	95	$3,672,241	$110,168	.92%
* GROUP TOTALS *	220	$9,407,821	$282,228	2.35%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	17	$473,083	$14,192	.12%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	17	$473,083	$14,192	.12%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	3	$193,349	$5,801	.05%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	16	$385,121	$11,553	.10%
SPORTING GOODS STORES	6	$300,949	$9,028	.08%
BOOKS AND STATIONERY STORES	30	$439,193	$13,175	.11%
JEWELRY STORES	14	$240,717	$7,223	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	9	$181,141	$5,434	.05%
GIFT AND NOVELTY SHOPS	10	$569,899	$17,095	.14%
MAIL ORDER STORES	17	$5,122,037	$153,662	1.28%
VENDING MACHINES	31	$766,582	$22,999	.19%
DIRECT SELLING	132	$7,372,256	$221,167	1.84%
FUEL AND ICE DEALERS	37	$557,557	$16,729	.14%
FLORISTS	2	$2,051	$62	.00%
OTHER SPECIALTY SHOPS	146	$13,083,971	$392,520	3.27%
* GROUP TOTALS *	453	$29,214,823	$876,448	7.30%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	59	$1,267,536	$38,024	.32%
HOTELS AND OTHER LODGING PLACES	4	$28,110	$843	.01%
LAUNDRY AND CLEANING	39	$1,175,371	$35,259	.29%
PHOTOGRAPHIC STUDIOS	14	$106,119	$3,184	.03%
BEAUTY SHOPS	2	$14,215	$426	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	1	$6,963	$209	.00%
OTHER PERSONAL SERVICES	17	$511,942	$15,359	.13%
BUILDING MAINTENANCE	21	$1,341,581	$40,249	.34%
EMPLOYMENT AGENCIES	3	$5,794	$174	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	566	$17,999,648	$539,997	4.50%
AUTOMOBILE RENTAL AND STORAGE	24	$83,269	$2,498	.02%
AUTOMOBILE REPAIR AND SERVICES	18	$432,977	$12,969	.11%
ELECTRICAL REPAIR	39	$570,578	$17,116	.14%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	0	$0	$0	.00%
MISCELLANEOUS REPAIR	68	$1,828,361	$54,850	.46%
MOTION PICTURE THEATRES	10	$191,735	$5,751	.05%
AMUSEMENT PARKS AND SERVICES	17	$193,943	$5,780	.05%
EDUCATION INSTITUTIONS	4	$32,799	$984	.01%
OTHER SERVICES	35	$2,387,028	$71,610	.60%
* GROUP TOTALS *	942	$28,177,969	$845,302	7.04%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	49	$1,147,387	$34,424	.29%
FURNITURE AND HOME FURNISHINGS	27	$289,514	$8,684	.07%
CONSTRUCTION MATERIALS	466	$18,947,369	$568,416	4.74%
FARM AND CONSTRUCTION MACHINERY	1,138	$51,806,025	$1,554,204	12.95%
MISCELLANEOUS DURABLE GOODS	98	$5,444,877	$163,351	1.36%
APPAREL, PIECE GOODS	17	$729,755	$21,893	.18%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	59	$1,344,466	$40,337	.34%
MISCELLANEOUS NONDURABLE GOODS	358	$16,977,024	$509,315	4.24%
* GROUP TOTALS *	2,212	$96,686,417	$2,900,626	24.17%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	24	$129,574	$3,889	.03%
MINING	10	$788,617	$23,659	.20%
GENERAL CONTRACTORS	226	$6,586,400	$197,591	1.65%
PLUMBING AND HEATING CONTRACTORS	66	$3,154,142	$94,522	.79%
PAINTING CONTRACTORS	14	$291,362	$8,741	.07%
ELECTRICAL CONTRACTORS	56	$1,820,457	$54,615	.46%
CARPENTRY CONTRACTORS	24	$172,828	$5,185	.04%
OTHER SPECIAL TRADE CONTRACTORS	231	$6,162,822	$184,888	1.54%
FOOD MANUFACTURERS	64	$4,064,614	$121,940	1.02%
APPAREL AND TEXTILE MANUFACTURERS	43	$1,355,946	$40,681	.34%
FURNITURE, WOOD AND PAPER MANUFACTURERS	154	$5,704,356	$171,117	1.43%
PUBLISHERS OF BOOKS AND NEWSPAPERS	27	$2,016,913	$60,507	.50%
COMMERCIAL PRINTERS	66	$7,105,395	$213,161	1.78%
NONMETALLIC PRODUCT MANUFACTURERS	318	$17,829,124	$534,861	4.46%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	929	$98,069,036	$2,942,096	24.52%
MISCELLANEOUS MANUFACTURERS	179	$15,133,200	$453,999	3.78%
TEMPORARY RETAILERS	64	$2,315,742	$69,495	.58%
* GROUP TOTALS *	2,495	$172,700,528	$5,180,967	43.18%
* LATE FILERS *	298	$2,963,951	$88,904	.74%
** GRAND TOTAL **	7,113	$399,996,353	$11,999,824	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1981

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	695	$781,287
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	994	$2,349,796
UTILITIES, COMMUNICATION, AND TRANSPORTATION	495	$770,857
VENDORS (WHOLESALE AND RETAIL)	954	$347,074
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,025	$215,698
SERVICES (OTHER THAN PROFESSIONAL)	501	$160,848
MISCELLANEOUS	132	$75,392
** GRAND TOTAL **	4,796	$4,700,952

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING SEPTEMBER, 1981

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	20	$1,586	JONES	30	$19,720
ADAMS	7	$1,297	KEOKUK	15	$276
ALLAMAKEE	32	$3,111	KOSSUTH	32	$8,448
APPANOOSE	19	$40,036	LEE	81	$129,180
AUDUBON	8	$3,120	LINN	288	$252,076
BENTON	26	$2,572	LOUISA	16	$514,257
BLACK HAWK	222	$539,169	LUCAS	12	$16,292
BOONE	29	$3,926	LYON	28	$2,187
BREMER	35	$7,971	MADISON	11	$954
BUCHANAN	25	$3,571	MAHASKA	38	$9,338
BUENA VISTA	38	$27,805	MARION	34	$21,627
BUTLER	29	$436	MARSHALL	76	$86,778
CALHOUN	17	$5,631	MILLS	10	$3,175
CARROLL	50	$25,399	MITCHELL	31	$3,079
CASS	37	$13,608	MONONA	24	$805
CEDAR	26	$1,422	MONROE	17	$3,961
CERRO GORDO	115	$37,651	MONTGOMERY	31	$26,822
CHEROKEE	19	$1,645	MUSCATINE	60	$433,225
CHICKASAW	24	$26,840	OBRIEN	42	$4,210
CLARKE	9	$376	OSCEOLA	20	$2,738
CLAY	45	$13,819	PAGE	49	$4,309
CLAYTON	29	$18,254	PALO ALTO	18	$2,732
CLINTON	85	$189,501	PLYMOUTH	30	$15,224
CRAWFORD	29	$14,516	POCAHONTAS	24	$20,062
DALLAS	34	$22,934	POLK	597	$623,649
DAVIS	23	$2,259	POTTAWATTAMIE	112	$33,846
DECATUR	6	$1,458	POWESHIEK	38	$32,321
DELAWARE	25	$1,791	RINGGOLD	7	$922
DES MOINES	86	$39,548	SAC	34	$5,853
DICKINSON	30	$2,959	SCOTT	237	$286,676
DUBUQUE	176	$359,871	SHELBY	40	$12,592
EMMET	31	$11,523	SIOUX	60	$70,426
FAYETTE	29	$5,159	STORY	97	$56,952
FLOYD	33	$12,333	TAMA	23	$6,421
FRANKLIN	26	$12,034	TAYLOR	11	$187
FREMONT	20	$1,290	UNION	15	$19,078
GREENE	21	$1,615	VAN BUREN	6	$1,597
GRUNDY	28	$5,580	WAPELLO	65	$66,934
GUTHRIE	17	$3,188	WARREN	24	$4,942
HAMILTON	42	$19,739	WASHINGTON	40	$8,296
HANCOCK	23	$2,175	WAYNE	15	$955
HARDIN	65	$9,267	WEBSTER	72	$32,172
HARRISON	20	$2,455	WINNEBAGO	31	$8,706
HENRY	39	$4,534	WINNESHIEK	32	$12,551
HOWARD	19	$1,147	WOODBURY	157	$109,709
HUMBOLDT	20	$4,794	WORTH	10	$558
IDA	17	$1,472	WRIGHT	29	$7,758
IOWA	19	$45,029			
JACKSON	28	$3,469	OUT OF STATE	0	$0
JASPER	47	$36,112			
JEFFERSON	27	$11,689			
JOHNSON	101	$107,690	GRAND TOTAL	4,796	$4,700,952

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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending December 31, 1981

Compiled by
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page ii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1981

Retail Sales tax due the Department of Revenue, during the quarter ending December 31, 1981, amounted to $110,276,070, a decrease of -1.55 percent from the same quarter in 1980. The number of businesses filing returns decreased from 97,775 to 95,481 or -2.35 percent during the same period.

Retail Sales Tax by Business Group

During this period, the Utilities Group showed the largest increase in collections with a 14.20 percent increase. The Food Dealers Group followed with an increase of 4.08 percent. The number of businesses showed a decrease of -2.35 percent as compared with an increase of 3.02 percent during the same period in 1980. Three business groups reported an increase in the number of filers. The General Merchandise and Apparel Groups showed the largest increase with 5.88 percent and 3.97 percent respectively, while Miscellaneous (-5.51 percent) and Motor Vehicles (-5.51 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 80	# Bus. Dec. 81	% Change # Bus.	Tax Dec. 80	Tax Dec. 81	% Change Tax
Nonresidents	61	52	-14.75%	$ 193,463	$ 186,499	-3.60%
Utilities	2,265	2,193	-3.18	13,333,172	15,226,596	14.20
Building Materials	2,997	2,968	-.97	7,307,867	6,236,024	-14.67
General Merchandise	1,292	1,368	5.88	14,268,851	14,596,702	2.30
Food Dealers	2,345	2,331	-.59	4,821,776	5,018,459	4.08
Motor Vehicle	6,681	6,313	-5.51	7,385,742	6,397,609	-13.38
Apparel	2,366	2,460	3.97	4,007,544	4,151,330	3.59
Home Furnishings	3,279	3,187	-2.81	4,156,824	3,834,371	-7.76
Eating and Drinking	6,522	6,549	.41	7,916,337	8,122,682	2.61
Specialty Retail	15,861	16,158	1.87	10,127,388	10,040,569	-.86
Services	25,396	24,961	-1.71	10,431,000	10,575,498	1.39
Wholesale Goods	9,199	9,046	-1.66	18,857,303	17,536,288	-7.01
Miscellaneous	11,624	10,611	-8.71	7,397,415	6,575,965	-11.11
Late Filers	7,887	7,284	-7.65	1,812,975	1,777,478	-1.96
TOTALS	97,775	95,481	-2.35%	$112,017,657	$110,276,070	-1.55%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING DECEMBER 31, 1981

Counties	Returns	Taxable Sales	Computed Tax
Adair	366	$ 10,932,296	$ 327,892
Adams	211	5,191,551	140,968
Allamakee	568	15,752,854	471,640
Appanoose	534	14,864,043	412,454
Audubon	347	7,624,457	228,656
Benton	769	20,926,573	627,065
Black Hawk	3,477	189,457,458	5,681,112
Boone	823	22,005,954	654,816
Bremer	837	26,421,462	788,249
Buchanan	709	19,281,279	578,386
Buena Vista	854	29,633,714	888,473
Butler	647	14,979,113	449,320
Calhoun	531	13,129,387	393,872
Carroll	847	32,879,737	984,849
Cass	736	23,418,349	701,972
Cedar	715	17,792,683	533,699
Cerro Gordo	1,537	70,183,372	2,101,448
Cherokee	627	18,669,350	559,435
Chickasaw	544	14,656,114	439,655
Clarke	309	9,365,797	280,858
Clay	797	32,919,023	985,755
Clayton	785	18,692,107	559,898
Clinton	1,489	66,292,968	1,988,277
Crawford	681	18,290,809	548,689
Dallas	975	26,923,101	806,526
Davis	319	7,337,316	215,552
Decatur	338	5,965,899	178,954
Delaware	554	18,441,566	553,202
Des Moines	1220	63,377,995	1,900,834
Dickinson	675	14,924,543	447,514
Dubuque	2,277	120,947,790	3,627,337
Emmet	475	16,064,085	480,865
Fayette	846	29,083,305	871,478
Floyd	687	20,877,802	626,334
Franklin	484	15,510,170	465,232
Fremont	339	8,444,820	253,303
Greene	484	13,304,208	399,104
Grundy	491	14,931,494	447,920
Guthrie	481	9,961,330	298,448
Hamilton	710	20,701,486	620,398
Hancock	485	14,748,142	441,858
Hardin	894	29,548,215	885,450
Harrison	559	12,658,861	379,364
Henry	633	20,325,695	609,773
Howard	428	12,944,443	388,019
Humboldt	492	14,387,492	431,276
Ida	352	10,124,986	303,750
Iowa	576	19,827,533	594,763
Jackson	752	19,758,287	592,506
Jasper	1,133	38,934,848	1,168,018

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	548	$ 17,676,657	$ 530,067
Johnson	1,863	95,508,467	2,850,894
Jones	746	20,851,666	625,436
Keokuk	559	10,818,852	323,381
Kossuth	811	28,164,021	844,130
Lee	1,248	50,828,456	1,524,280
Linn	4,384	267,069,262	8,005,862
Louisa	327	8,811,863	263,449
Lucas	365	9,626,652	288,792
Lyon	485	9,732,309	290,942
Madison	429	9,109,375	273,284
Mahaska	817	26,356,578	790,694
Marion	864	27,623,171	828,035
Marshall	1,211	52,579,269	1,576,267
Mills	362	8,547,082	256,164
Mitchell	467	12,382,669	371,444
Monona	462	11,395,204	341,837
Monroe	293	7,319,064	219,379
Montgomery	492	16,955,878	508,520
Muscatine	1,055	49,245,349	1,455,642
O'Brien	697	18,570,399	556,245
Osceola	327	8,118,920	243,576
Page	706	21,897,950	656,921
Palo Alto	430	12,294,010	368,811
Plymouth	731	20,449,403	613,121
Pocahontas	493	12,230,692	366,011
Polk	8,024	564,023,349	16,916,554
Pottawattamie	1,891	81,818,335	2,452,285
Poweshiek	663	35,749,278	772,099
Ringgold	257	4,943,859	147,894
Sac	557	13,750,716	408,625
Scott	3,611	237,011,899	7,096,554
Shelby	580	15,641,188	464,085
Sioux	1,109	31,489,496	944,207
Story	1,796	77,416,324	2,310,768
Tama	674	19,802,627	592,530
Taylor	348	5,661,717	169,578
Union	482	16,065,093	481,945
Van Buren	371	4,463,426	133,841
Wapello	1,107	43,043,881	1,276,446
Warren	791	18,620,369	558,558
Washington	801	23,448,902	703,355
Wayne	359	5,961,934	178,809
Webster	1,461	68,290,814	2,046,688
Winnebago	495	12,815,325	384,255
Winneshiek	689	22,104,793	661,599
Woodbury	2,527	149,401,056	4,468,469
Worth	323	7,198,044	215,719
Wright	658	21,307,242	638,830
Nonresidents	52	6,218,694	186,499
Late Filers	7,284	59,255,821	1,777,478
TOTAL	95,481	$3,683,083,262	$110,276,070

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING DECEMBER, 1981

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$40,072,048	36.34%
25,000 TO 50,000	$14,267,967	12.94%
10,000 TO 25,000	$8,603,830	7.80%
5,000 TO 10,000	$13,745,857	12.46%
2,500 TO 5,000	$9,267,334	8.40%
1,000 TO 2,500	$9,468,465	8.59%
500 TO 1,000	$5,354,736	4.86%
TOWNS UNDER 500	$3,246,056	2.94%
NON-PERMIT	$213,926	.19%
RURAL	$5,849,352	5.30%
OTHERS	$186,499	.17%
TOTALS	$110,276,070	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION

BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1981

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	28,511	31.99%	$158,320	.14%
25.00 -	49.99	7,331	8.22%	$264,430	.24%
50.00 -	99.99	8,176	9.17%	$569,063	.53%
100.00 -	149.99	4,919	5.52%	$602,042	.55%
150.00 -	199.99	3,420	3.84%	$592,730	.54%
200.00 -	249.99	2,745	3.08%	$613,094	.56%
250.00 -	499.99	9,217	10.34%	$3,342,074	3.03%
500.00 -	999.99	9,499	10.66%	$6,792,912	6.16%
1,000.00 -	1,499.99	4,507	5.06%	$5,512,764	5.00%
1,500.00 -	1,999.99	2,526	2.83%	$4,371,043	3.96%
2,000.00 -	2,499.99	1,631	1.83%	$3,643,381	3.30%
2,500.00 -	2,999.99	1,014	1.14%	$2,775,122	2.52%
3,000.00 -	3,999.99	1,524	1.71%	$5,258,225	4.77%
4,000.00 -	4,999.99	915	1.03%	$4,081,622	3.70%
5,000.00 -	9,999.99	1,875	2.10%	$12,984,989	11.77%
10,000.00 -	24,999.99	999	1.12%	$14,946,221	13.55%
25,000.00 -	49,999.99	194	.22%	$6,389,879	5.79%
50,000.00 -	99,999.99	67	.08%	$4,705,681	4.27%
100,000.00 &	OVER	66	.07%	$32,652,478	29.61%
TOTALS		89,136	100.00%*	$110,276,070	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING DECEMBER, 1981

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	21,685	24.33%	$2,223,547	.03%	$101,621	.09%
500 - 999	5,389	6.05%	$3,915,874	.05%	$113,954	.10%
1,000 - 1,999	6,822	7.65%	$9,892,737	.12%	$280,845	.25%
2,000 - 2,999	4,382	4.92%	$10,608,153	.13%	$305,807	.28%
3,000 - 3,999	3,154	3.54%	$10,956,850	.13%	$295,280	.27%
4,000 - 4,999	2,379	2.67%	$10,645,331	.13%	$278,563	.25%
5,000 - 9,999	7,656	8.59%	$55,456,905	.67%	$1,434,457	1.30%
10,000 - 24,999	11,643	13.06%	$192,066,710	2.33%	$4,707,453	4.27%
25,000 - 49,999	8,464	9.50%	$301,664,404	3.67%	$6,862,411	6.22%
50,000 - 99,999	6,556	7.36%	$463,200,596	5.63%	$9,260,926	8.40%
100,000 - 249,999	5,837	6.55%	$915,519,291	11.13%	$15,468,012	14.03%
250,000 - 499,999	2,507	2.81%	$875,566,105	10.64%	$12,073,391	10.95%
500,000 - 999,999	1,449	1.63%	$1,008,434,482	12.26%	$11,892,831	10.78%
1,000,000 & OVER	1,213	1.36%	$4,366,972,575	53.08%	$47,200,519	42.80%
TOTALS	89,136	100.00%*	$8,227,323,560	100.00%*	$110,276,070	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XIII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December 31, 1981

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	95	1.27%	$ 1,048,826	8.64%
Building Materials	186	2.49	183,600	1.51
General Merchandise	20	0.27	473,889	3.90
Food Dealers	19	0.25	8,208	0.07
Motor Vehicle	131	1.75	114,569	0.94
Apparel	49	0.66	32,782	0.27
Home Furnishings	233	3.12	321,397	2.65
Eating and Drinking	19	0.25	13,793	.11
Specialty Retail	481	6.43	1,134,040	9.34
Services	975	13.04	960,641	7.91
Wholesale Goods	2,308	30.86	2,915,688	24.01
Miscellaneous	2,693	36.01	4,819,066	39.69
Late Filers	269	3.60	117,098	.96
TOTAL	7,478	100.00%	$12,143,597	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1980 and 1981

Use Tax	Dec. 1980	Dec. 1981	% Change
Retailers			
Number of Returns	7,270	7,478	2.86%
Computed Tax	$ 12,522,700	$ 12,143,597	-3.03%
Motor Vehicle			
Number of Returns	135,802	118,625	-12.65%
Computed Tax	$ 12,595,057	$ 11,607,145	-7.84%
Consumers			
Number of Returns	4,828	4,758	-1.45%
Computed Tax	$ 5,151,142	$ 4,105,721	-20.29%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1981

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	2,992	40.01%	$11,118-	.09%
25.00 - 49.99	424	5.67%	$15,301	.13%
50.00 - 99.99	512	6.85%	$36,975	.30%
100.00 - 149.99	343	4.59%	$42,290	.35%
150.00 - 199.99	259	3.46%	$45,092	.37%
200.00 - 249.99	199	2.66%	$44,697	.37%
250.00 - 499.99	661	8.84%	$240,076	1.98%
500.00 - 999.99	650	8.69%	$467,823	3.85%
1,000.00 - 1,499.99	337	4.51%	$416,769	3.43%
1,500.00 - 1,999.99	203	2.71%	$350,476	2.89%
2,000.00 - 2,499.99	139	1.86%	$308,637	2.54%
2,500.00 - 2,999.99	114	1.52%	$309,037	2.54%
3,000.00 - 3,999.99	147	1.97%	$510,156	4.20%
4,000.00 - 4,999.99	87	1.16%	$389,459	3.21%
5,000.00 - 9,999.99	202	2.70%	$1,441,121	11.87%
10,000.00 - 24,999.99	135	1.81%	$2,095,950	17.26%
25,000.00 - 49,999.99	42	.56%	$1,501,767	12.37%
50,000.00 - 99,999.99	17	.23%	$1,138,617	9.38%
100,000.00 & OVER	15	.20%	$2,800,470	23.06%
TOTALS	7,478	100.00%*	$12,143,597	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of December 31, 1981, a local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. Since the report for the quarter ending March 31, 1981, Davenport, Muscatine, and Waterloo have joined the other jurisdictions already imposing the hotel/motel tax. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, three jurisdictions have imposed a 3 percent rate, and one jurisdiction a 4 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending December 31, 1981, a total of $671,560.08 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change December 80 to December 81
Altoona	5%	$ 6,011.23	- 7.42%
Ankeny	5%	7,472.48	1.86
Cedar Rapids	5%	111,545.78	.77
Clive	5%	13,489.46	-8.39
Council Bluffs	5%	32,328.38	2.00
Davenport	3%	50,115.63	(2)
Des Moines	5%	221,253.91	13.52
Dubuque	5%	53,148.51	7.00
Indianola	5%	1,021.69	-9.47
Johnston	5%	4,147.93	-31.43
Muscatine	4%	20,019.16	(2)
Polk County	5%	33,614.94	11.13
Sergeant Bluff	3%	764.75	-8.33
Sioux City	3%	32,520.06	-5.49
Urbandale	5%	35,827.56	-8.43
Waterloo	5%	25,063.09	(2)
West Des Moines	5%	21,051.65	-4.29
Windsor Heights	5%	2,163.87	11.36
TOTAL		$671,560.08	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	52	$6,218,694	$186,499	.17%
ADAIR COUNTY				
GREENFIELD*	129	$5,476,676	$164,275	.15%
ADAIR	53	$2,662,752	$79,881	.07%
STUART	30	$713,923	$21,415	.02%
BRIDGEWATER	17	$335,936	$10,038	.01%
FONTANELLE	37	$534,518	$16,025	.01%
ORIENT	18	$253,370	$7,601	.01%
NON-PERMIT	4	$5,499	$167	.00%
OTHER	78	$949,622	$28,490	.03%
* TOTAL COUNTY *	366	$10,932,296	$327,892	.30%
ADAMS COUNTY				
CORNING*	116	$4,438,136	$118,365	.11%
NODAWAY	11	$48,943	$1,470	.00%
PRESCOTT	14	$143,192	$4,298	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	70	$561,280	$16,835	.02%
* TOTAL COUNTY *	211	$5,191,551	$140,968	.13%
ALLAMAKEE COUNTY				
WAUKON*	207	$6,369,114	$190,628	.17%
LANSING	77	$1,842,654	$55,279	.05%
POSTVILLE	91	$4,241,500	$127,197	.12%
NEW ALBIN	35	$648,974	$19,015	.02%
HARPERS FERRY	28	$187,773	$5,635	.01%
WATERVILLE	12	$90,173	$2,705	.00%
NON-PERMIT	5	$5,332	$177	.00%
OTHER	113	$2,367,334	$71,004	.06%
* TOTAL COUNTY *	568	$15,752,854	$471,640	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	282	$12,530,018	$342,538	.31%
CINCINNATI	15	$51,162	$1,535	.00%
MORAVIA	42	$378,266	$11,349	.01%
MOULTON	36	$452,352	$13,515	.01%
MYSTIC	19	$76,802	$2,304	.00%
NON-PERMIT	4	$12,465	$377	.00%
OTHER	136	$1,362,978	$40,836	.04%
* TOTAL COUNTY *	534	$14,864,043	$412,454	.37%
AUDUBON COUNTY				
AUDUBON*	171	$5,906,509	$177,147	.16%
EXIRA	58	$820,344	$24,599	.02%
BRAYTON	11	$47,030	$1,399	.00%
KIMBALLTON	26	$419,122	$12,571	.01%
NON-PERMIT	2	$16,099	$483	.00%
OTHER	79	$415,353	$12,457	.01%
* TOTAL COUNTY *	347	$7,624,457	$228,656	.21%
BENTON COUNTY				
BELLE PLAINE	125	$3,835,140	$114,999	.10%
VINTON*	208	$9,617,725	$288,518	.26%
BLAIRSTOWN	42	$1,490,671	$44,720	.04%
SHELLSBURG	22	$458,341	$13,751	.01%
VAN HORNE	33	$462,019	$13,859	.01%
ATKINS	26	$357,619	$10,728	.01%
GARRISON	20	$202,097	$6,063	.01%
KEYSTONE	37	$1,931,737	$57,954	.05%
MT AUBURN	13	$222,743	$6,683	.01%
NEWHALL	32	$643,652	$18,948	.02%
NORWAY	31	$622,882	$18,688	.02%
URBANA	23	$176,582	$4,991	.00%
WALFORD	14	$258,885	$7,766	.01%
NON-PERMIT	5	$3,999	$123	.00%
OTHER	138	$642,481	$19,274	.02%
* TOTAL COUNTY *	769	$20,926,573	$627,065	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,022	$135,480,257	$4,063,419	3.68%
CEDAR FALLS	906	$43,789,883	$1,312,368	1.19%
EVANSDALE	92	$1,521,250	$45,568	.04%
ELK RUN HTS	13	$198,161	$5,945	.01%
HUDSON	67	$1,475,991	$43,942	.04%
LA PORTE CITY	106	$1,811,583	$54,347	.05%
DUNKERTON	40	$694,661	$20,838	.02%
JANESVILLE	16	$92,747	$2,782	.00%
GILBERTVILLE	32	$441,473	$13,243	.01%
RAYMOND	16	$533,609	$15,995	.01%
WASHBURN	24	$187,254	$5,620	.01%
NON-PERMIT	40	$902,321	$27,196	.02%
OTHER	103	$2,328,268	$69,849	.06%
* TOTAL COUNTY *	3,477	$189,457,458	$5,681,112	5.15%
BOONE COUNTY				
BOONE*	458	$16,402,736	$486,734	.44%
MADRID	88	$1,852,199	$55,542	.05%
OGDEN	91	$1,894,217	$56,830	.05%
BOXHOLM	14	$200,304	$6,010	.01%
PILOT MOUND	12	$68,899	$2,067	.00%
NON-PERMIT	3	$7,399	$223	.00%
OTHER	157	$1,560,200	$47,460	.04%
* TOTAL COUNTY *	823	$22,005,954	$654,816	.59%
BREMER COUNTY				
WAVERLY*	301	$15,569,464	$462,879	.42%
SUMNER	119	$4,190,013	$125,660	.11%
TRIPOLI	63	$1,336,071	$40,070	.04%
DENVER	71	$1,284,178	$38,527	.03%
JANESVILLE	22	$514,926	$15,374	.01%
READLYN	46	$931,997	$27,887	.03%
PLAINFIELD	28	$443,310	$13,299	.01%
NON-PERMIT	11	$36,096	$1,088	.00%
OTHER	176	$2,115,407	$63,465	.06%
* TOTAL COUNTY *	837	$26,421,462	$788,249	.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	248	$9,921,417	$297,638	.27%
JESUP	75	$2,289,710	$68,655	.06%
FAIRBANK	50	$971,886	$29,145	.03%
HAZLETON	41	$587,318	$17,621	.02%
LAMONT	25	$314,016	$9,418	.01%
WINTHROP	47	$797,718	$23,932	.02%
AURORA	12	$451,065	$13,531	.01%
BRANDON	23	$203,435	$6,105	.01%
QUASQUETON	15	$141,745	$4,253	.00%
ROWLEY	16	$249,091	$7,470	.01%
NON-PERMIT	4	$26,565	$800	.00%
OTHER	153	$3,327,313	$99,818	.09%
* TOTAL COUNTY *	709	$19,281,279	$578,386	.52%
BUENA VISTA COUNTY				
STORM LAKE*	415	$19,562,138	$586,362	.53%
ALTA	82	$2,630,051	$78,902	.07%
ALBERT CITY	49	$1,375,837	$41,245	.04%
MARATHON	21	$392,605	$11,778	.01%
NEWELL	57	$1,709,856	$51,292	.05%
SIOUX RAPIDS	66	$1,466,057	$43,980	.04%
LAKESIDE	17	$200,943	$6,029	.01%
REMBRANDT	20	$199,579	$5,989	.01%
LINN GROVE	15	$66,283	$1,988	.00%
NON-PERMIT	1	$233	$7	.00%
OTHER	111	$2,030,132	$60,901	.06%
* TOTAL COUNTY *	854	$29,633,714	$888,473	.81%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	63	$1,050,306	$31,506	.03%
GREENE	81	$2,459,289	$73,786	.07%
PARKERSBURG	92	$2,444,756	$73,323	.07%
SHELL ROCK	56	$643,085	$19,294	.02%
ALLISON*	72	$3,154,239	$94,627	.09%
APLINGTON	51	$1,702,290	$51,071	.05%
DUMONT	40	$1,428,491	$42,824	.04%
NEW HARTFORD	34	$441,493	$13,235	.01%
BRISTOW	11	$84,097	$2,519	.00%
NON-PERMIT	5	$9,698	$292	.00%
OTHER	142	$1,561,369	$46,843	.04%
* TOTAL COUNTY *	647	$14,979,113	$449,320	.41%
CALHOUN COUNTY				
LAKE CITY	104	$3,164,252	$94,936	.09%
MANSON	91	$3,144,343	$94,327	.09%
ROCKWELL CITY*	117	$3,302,134	$99,043	.09%
LOHRVILLE	40	$261,437	$7,844	.01%
POMEROY	44	$818,435	$24,553	.02%
FARNHAMVILLE	33	$1,782,261	$53,471	.05%
SOMERS	11	$20,146	$604	.00%
NON-PERMIT	1	$200	$7	.00%
OTHER	90	$636,179	$19,087	.02%
* TOTAL COUNTY *	531	$13,129,387	$393,872	.36%
CARROLL COUNTY				
CARROLL*	391	$22,073,182	$661,755	.60%
COON RAPIDS	72	$2,296,721	$68,753	.06%
MANNING	87	$2,231,228	$66,917	.06%
BREDA	38	$578,922	$17,365	.02%
GLIDDEN	56	$1,631,027	$48,934	.04%
ARCADIA	26	$526,936	$15,342	.01%
DEDHAM	14	$419,255	$12,578	.01%
HALBUR	16	$1,086,865	$32,591	.03%
LANESBORO	12	$112,500	$3,375	.00%
TEMPLETON	26	$436,228	$13,083	.01%
NON-PERMIT	2	$2,466	$75	.00%
OTHER	107	$1,484,407	$44,081	.04%
* TOTAL COUNTY *	847	$32,879,737	$984,849	.89%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	348	$17,232,365	$516,970	.47%
ANITA	70	$907,481	$26,654	.02%
GRISWOLD	74	$1,720,591	$51,603	.05%
LEWIS	34	$525,384	$15,761	.01%
CUMBERLAND	23	$339,343	$10,180	.01%
MASSENA	40	$1,275,139	$38,255	.03%
WIOTA	11	$109,237	$3,278	.00%
NON-PERMIT	8	$8,864	$270	.00%
OTHER	128	$1,299,945	$39,001	.04%
* TOTAL COUNTY *	736	$23,418,349	$701,972	.64%
CEDAR COUNTY				
TIPTON*	179	$7,349,088	$220,420	.20%
DURANT	72	$2,328,997	$69,870	.06%
MECHANICSVILLE	39	$499,358	$14,982	.01%
WEST BRANCH	85	$1,359,220	$40,779	.04%
CLARENCE	59	$1,332,046	$39,943	.04%
LOWDEN	52	$1,317,037	$39,497	.04%
STANWOOD	53	$777,209	$23,316	.02%
BENNETT	34	$711,323	$21,341	.02%
NON-PERMIT	6	$7,631	$233	.00%
OTHER	136	$2,110,774	$63,318	.06%
* TOTAL COUNTY *	715	$17,792,683	$533,699	.48%
CERRO GORDO COUNTY				
MASON CITY*	921	$56,545,060	$1,692,373	1.53%
CLEAR LAKE	302	$9,473,988	$284,152	.26%
VENTURA	18	$319,535	$9,587	.01%
ROCKWELL	43	$602,165	$18,062	.02%
DOUGHERTY	10	$86,454	$2,594	.00%
MESERVEY	24	$182,006	$5,459	.00%
PLYMOUTH	10	$226,930	$6,809	.01%
SWALEDALE	17	$153,597	$4,607	.00%
THORNTON	25	$411,076	$12,334	.01%
NON-PERMIT	31	$20,025	$613	.00%
OTHER	136	$2,162,536	$64,858	.06%
* TOTAL COUNTY *	1,537	$70,183,372	$2,101,448	1.91%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	304	$14,102,926	$422,850	.36%
MARCUS	78	$1,779,678	$53,392	.05%
AURELIA	64	$870,507	$25,701	.02%
CLEGHORN	12	$288,066	$8,643	.01%
MERIDEN	14	$93,033	$2,791	.00%
QUIMBY	30	$669,531	$20,085	.02%
WASHTA	18	$59,493	$1,785	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	107	$806,116	$24,188	.02%
* TOTAL COUNTY *	627	$18,669,350	$559,435	.51%
CHICKASAW COUNTY				
NEW HAMPTON*	193	$7,803,631	$234,104	.21%
NASHUA	75	$2,055,125	$61,655	.06%
FREDERICKSBURG	64	$1,169,074	$35,046	.03%
LAWLER	32	$1,233,726	$37,014	.03%
ALTA VISTA	19	$396,310	$11,888	.01%
IONIA	16	$278,135	$8,345	.01%
NON-PERMIT	5	$2,298	$70	.00%
OTHER	140	$1,717,815	$51,533	.05%
* TOTAL COUNTY *	544	$14,656,114	$439,655	.40%
CLARKE COUNTY				
OSCEOLA*	213	$8,390,837	$251,607	.23%
MURRAY	31	$265,342	$7,962	.01%
WOODBURN	13	$60,698	$1,821	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	52	$648,920	$19,468	.02%
* TOTAL COUNTY *	309	$9,365,797	$280,858	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	518	$27,160,392	$812,990	.74%
EVERLY	42	$2,008,241	$60,249	.05%
PETERSON	37	$1,408,927	$42,265	.04%
DICKENS	10	$66,448	$1,994	.00%
FOSTORIA	14	$196,933	$5,908	.01%
ROYAL	29	$220,966	$6,630	.01%
WEBB	18	$165,496	$4,966	.00%
NON-PERMIT	16	$607,562	$18,235	.02%
OTHER	113	$1,084,058	$32,518	.03%
* TOTAL COUNTY *	797	$32,919,023	$985,755	.89%
CLAYTON COUNTY				
ELKADER*	118	$5,637,418	$169,120	.15%
GUTTENBERG	102	$2,526,174	$75,768	.07%
MONONA	75	$2,048,993	$61,094	.06%
STRAWBERRY PT	66	$1,721,909	$51,659	.05%
EDGEWOOD	42	$1,288,017	$38,641	.04%
GARNAVILLO	46	$821,279	$24,166	.02%
MARQUETTE	19	$81,882	$2,456	.00%
MCGREGOR	76	$1,082,319	$32,471	.03%
FARMERSBURG	16	$316,280	$9,488	.01%
LUANA	17	$374,314	$11,229	.01%
ST OLAF	12	$83,263	$2,498	.00%
VOLGA CITY	20	$138,428	$4,151	.00%
NON-PERMIT	8	$17,897	$541	.00%
OTHER	168	$2,553,934	$76,616	.07%
* TOTAL COUNTY *	785	$18,692,107	$559,898	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	821	$50,727,489	$1,521,335	1.38%
DE WITT	183	$8,126,918	$243,800	.22%
CAMANCHE	82	$1,225,270	$36,759	.03%
DELMAR	13	$155,566	$4,666	.00%
GRAND MOUND	31	$183,065	$5,492	.00%
LOST NATION	46	$565,092	$16,951	.02%
WHEATLAND	42	$1,035,602	$31,068	.03%
CALAMUS	17	$382,991	$11,489	.01%
CHARLOTTE	18	$469,923	$14,098	.01%
GOOSE LAKE	13	$82,557	$2,476	.00%
LOW MOOR	21	$184,499	$5,525	.01%
NON-PERMIT	3	$8,232	$248	.00%
OTHER	199	$3,145,764	$94,370	.09%
* TOTAL COUNTY *	1,489	$66,292,968	$1,988,277	1.80%
CRAWFORD COUNTY				
DENISON*	288	$12,608,951	$378,251	.34%
CHARTER OAK	47	$926,209	$27,787	.03%
DOW CITY	29	$252,384	$7,568	.01%
MANILLA	48	$874,887	$26,238	.02%
SCHLESWIG	59	$967,362	$29,015	.03%
VAIL	21	$218,042	$6,542	.01%
DELOIT	11	$56,080	$1,683	.00%
KIRON	24	$404,990	$12,149	.01%
RICKETTS	16	$95,330	$2,860	.00%
WESTSIDE	30	$628,699	$18,862	.02%
NON-PERMIT	4	$39,365	$1,184	.00%
OTHER	104	$1,218,510	$36,550	.03%
* TOTAL COUNTY *	681	$18,290,809	$548,689	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	275	$11,057,219	$331,618	.30%
ADEL*	130	$4,588,931	$137,224	.12%
DALLAS CENTER	58	$741,371	$21,640	.02%
DEXTER	34	$744,293	$22,330	.02%
REDFIELD	48	$547,933	$16,435	.01%
WAUKEE	64	$892,039	$26,760	.02%
WOODWARD	41	$1,100,897	$33,025	.03%
DE SOTO	23	$215,353	$6,460	.01%
GRANGER	28	$1,086,441	$32,592	.03%
MINBURN	17	$309,225	$9,276	.01%
VAN METER	27	$383,385	$11,503	.01%
NON-PERMIT	3	$2,933	$90	.00%
OTHER	227	$5,253,081	$157,573	.14%
* TOTAL COUNTY *	975	$26,923,101	$806,526	.73%
DAVIS COUNTY				
BLOOMFIELD*	158	$5,330,862	$155,361	.14%
DRAKESVILLE	13	$83,290	$2,498	.00%
PULASKI	15	$320,924	$9,629	.01%
NON-PERMIT	2	$15,132	$455	.00%
OTHER	131	$1,587,108	$47,609	.04%
* TOTAL COUNTY *	319	$7,337,316	$215,552	.20%
DECATUR COUNTY				
LAMONI	86	$1,934,774	$58,042	.05%
LEON*	106	$3,066,889	$91,983	.08%
DAVIS CITY	11	$91,520	$2,746	.00%
DECATUR CITY	12	$160,740	$4,823	.00%
GARDEN GROVE	11	$47,770	$1,433	.00%
GRAND RIVER	15	$94,074	$2,822	.00%
VAN WERT	10	$57,441	$1,722	.00%
WELDON	17	$212,221	$6,368	.01%
NON-PERMIT	1	$366	$12	.00%
OTHER	69	$300,104	$9,003	.01%
* TOTAL COUNTY *	338	$5,965,899	$178,954	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	233	$12,424,292	$372,722	.34%
EARLVILLE	40	$676,630	$20,301	.02%
HOPKINTON	33	$712,337	$21,370	.02%
COLESBURG	24	$548,384	$16,426	.01%
DELHI	28	$588,593	$17,640	.02%
GREELEY	15	$261,695	$7,851	.01%
RYAN	22	$192,506	$5,776	.01%
NON-PERMIT	2	$933	$28	.00%
OTHER	157	$3,036,196	$91,088	.08%
* TOTAL COUNTY *	554	$18,441,566	$553,202	.50%
DES MOINES COUNTY				
BURLINGTON*	789	$44,363,790	$1,330,398	1.21%
MEDIAPOLIS	78	$2,783,266	$83,500	.08%
WEST BURLINGTON	147	$13,240,177	$397,205	.36%
DANVILLE	33	$989,456	$29,685	.03%
MIDDLETOWN	11	$47,131	$1,414	.00%
NON-PERMIT	7	$7,365	$225	.00%
OTHER	155	$1,946,810	$58,407	.05%
* TOTAL COUNTY *	1,220	$63,377,995	$1,900,834	1.72%
DICKINSON COUNTY				
MILFORD	118	$2,414,860	$72,437	.07%
SPIRIT LAKE*	209	$7,231,965	$216,961	.20%
ARNOLDS PARK	77	$1,300,483	$38,808	.04%
LAKE PARK	61	$1,703,314	$51,101	.05%
OKOBOJI	36	$831,442	$24,943	.02%
SUPERIOR	11	$145,319	$4,359	.00%
TERRIL	24	$348,861	$10,465	.01%
NON-PERMIT	5	$16,864	$509	.00%
OTHER	134	$931,435	$27,931	.03%
* TOTAL COUNTY *	675	$14,924,543	$447,514	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,589	$100,162,537	$3,003,837	2.72%
CASCADE	81	$2,984,963	$89,550	.08%
DYERSVILLE	152	$8,879,474	$266,341	.24%
EPWORTH	30	$606,686	$18,200	.02%
FARLEY	42	$880,757	$26,421	.02%
BERNARD	19	$189,898	$5,699	.01%
HOLY CROSS	20	$477,579	$14,318	.01%
LUXEMBURG	15	$219,473	$6,585	.01%
NEW VIENNA	26	$697,385	$20,922	.02%
PEOSTA	14	$276,367	$8,292	.01%
SHERRILL	11	$41,919	$1,257	.00%
WORTHINGTON	23	$242,318	$7,250	.01%
NON-PERMIT	27	$267,689	$8,043	.01%
OTHER	228	$5,020,745	$150,622	.14%
* TOTAL COUNTY *	2,277	$120,947,790	$3,627,337	3.29%
EMMET COUNTY				
ESTHERVILLE*	275	$12,719,411	$381,198	.35%
ARMSTRONG	71	$1,544,559	$45,662	.04%
RINGSTED	23	$972,837	$29,185	.03%
WALLINGFORD	18	$175,918	$5,277	.00%
NON-PERMIT	1	$1,133	$34	.00%
OTHER	87	$650,227	$19,509	.02%
* TOTAL COUNTY *	475	$16,064,085	$480,865	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	290	$12,224,516	$366,630	.33%
FAYETTE	62	$1,005,632	$30,149	.03%
WEST UNION*	120	$5,464,189	$163,783	.15%
ARLINGTON	28	$609,544	$18,286	.02%
CLERMONT	24	$1,629,030	$48,873	.04%
ELGIN	39	$985,977	$29,579	.03%
HAWKEYE	27	$666,857	$20,006	.02%
MAYNARD	28	$1,206,164	$36,183	.03%
ST LUCAS	15	$309,385	$9,281	.01%
WADENA	14	$85,970	$2,580	.00%
WAUCOMA	15	$308,828	$9,263	.01%
WESTGATE	13	$86,809	$1,849	.00%
NON-PERMIT	3	$55,465	$1,665	.00%
OTHER	168	$4,444,939	$133,351	.12%
* TOTAL COUNTY *	846	$29,083,305	$871,478	.79%
FLOYD COUNTY				
CHARLES CITY*	345	$15,414,282	$462,429	.42%
NORA SPRINGS	71	$918,195	$27,543	.02%
ROCKFORD	53	$845,633	$25,366	.02%
COLWELL	10	$539,660	$16,191	.01%
FLOYD	21	$191,771	$5,754	.01%
MARBLE ROCK	28	$372,709	$11,184	.01%
RUDD	26	$549,516	$16,484	.01%
NON-PERMIT	9	$3,965	$125	.00%
OTHER	124	$2,042,071	$61,258	.06%
* TOTAL COUNTY *	687	$20,877,802	$626,334	.57%
FRANKLIN COUNTY				
HAMPTON*	226	$9,741,481	$292,248	.27%
ACKLEY	10	$134,460	$3,978	.00%
SHEFFIELD	59	$1,689,582	$50,687	.05%
ALEXANDER	14	$187,699	$5,632	.01%
COULTER	20	$209,858	$6,273	.01%
GENEVA	11	$369,791	$11,092	.01%
LATIMER	29	$970,861	$29,126	.03%
NON-PERMIT	3	$632	$20	.00%
OTHER	112	$2,205,806	$66,176	.06%
* TOTAL COUNTY *	484	$15,510,170	$465,232	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	75	$2,789,766	$83,693	.08%
SIDNEY*	61	$934,866	$28,023	.03%
TABOR	52	$583,394	$17,504	.02%
FARRAGUT	23	$401,403	$12,042	.01%
RANDOLPH	11	$138,652	$4,158	.00%
RIVERTON	15	$146,361	$4,390	.00%
THURMAN	10	$54,092	$1,622	.00%
NON-PERMIT	2	$188,967	$5,669	.01%
OTHER	90	$3,207,319	$96,202	.09%
* TOTAL COUNTY *	339	$8,444,820	$253,303	.23%
GREENE COUNTY				
JEFFERSON*	234	$8,534,669	$256,029	.23%
CHURDAN	34	$262,939	$7,886	.01%
GRAND JCT	59	$2,115,421	$63,464	.06%
SCRANTON	35	$714,659	$21,438	.02%
PATON	31	$688,451	$20,645	.02%
RIPPEY	16	$230,347	$6,911	.01%
NON-PERMIT	7	$5,597	$172	.00%
OTHER	68	$752,125	$22,559	.02%
* TOTAL COUNTY *	484	$13,304,208	$399,104	.36%
GRUNDY COUNTY				
GRUNDY CENTER*	139	$7,126,060	$213,780	.19%
REINBECK	88	$1,913,696	$57,409	.05%
CONRAD	55	$1,519,205	$45,566	.04%
DIKE	39	$1,692,056	$50,762	.05%
WELLSBURG	43	$1,491,142	$44,734	.04%
BEAMAN	15	$337,147	$10,113	.01%
HOLLAND	18	$154,457	$4,635	.00%
NON-PERMIT	1	$12,666	$380	.00%
OTHER	93	$685,065	$20,541	.02%
* TOTAL COUNTY *	491	$14,931,494	$447,920	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	122	$3,903,039	$117,066	.11%
PANORA	67	$1,777,625	$52,988	.05%
STUART	60	$1,862,484	$55,878	.05%
BAYARD	34	$478,795	$14,365	.01%
CASEY	31	$423,916	$12,693	.01%
BAGLEY	21	$553,442	$16,604	.02%
JAMAICA	15	$73,126	$2,192	.00%
MENLO	22	$360,264	$10,806	.01%
YALE	20	$186,212	$5,584	.01%
NON-PERMIT	7	$13,164	$396	.00%
OTHER	82	$329,263	$9,876	.01%
* TOTAL COUNTY *	481	$9,961,330	$298,848	.27%
HAMILTON COUNTY				
WEBSTER CITY*	354	$11,980,680	$358,818	.33%
JEWELL	62	$2,912,554	$87,375	.08%
STRATFORD	45	$1,130,583	$33,910	.03%
WILLIAMS	34	$1,176,890	$35,309	.03%
BLAIRSBURG	16	$332,560	$9,964	.01%
ELLSWORTH	27	$817,007	$24,489	.02%
KAMRAR	14	$190,223	$5,706	.01%
RANDALL	14	$254,375	$7,631	.01%
STANHOPE	24	$311,521	$9,345	.01%
NON-PERMIT	1	$966	$30	.00%
OTHER	119	$1,594,127	$47,821	.04%
* TOTAL COUNTY *	710	$20,701,486	$620,398	.56%
HANCOCK COUNTY				
BRITT	123	$4,094,447	$122,807	.11%
GARNER*	107	$5,449,789	$163,195	.15%
KANAWHA	41	$1,793,135	$53,532	.05%
KLEMME	30	$374,456	$11,234	.01%
CORWITH	27	$808,403	$24,254	.02%
CRYSTAL LAKE	14	$270,589	$6,117	.01%
GOODELL	10	$41,901	$1,257	.00%
WODEN	18	$421,107	$12,632	.01%
NON-PERMIT	4	$13,032	$393	.00%
OTHER	111	$1,481,283	$44,437	.04%
* TOTAL COUNTY *	485	$14,748,142	$441,858	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	275	$13,443,675	$402,446	.36%
ACKLEY	92	$2,054,988	$61,645	.06%
ELDORA*	152	$4,108,035	$123,100	.11%
ALDEN	40	$726,867	$21,800	.02%
HUBBARD	53	$2,396,125	$71,886	.07%
RADCLIFFE	33	$798,560	$23,959	.02%
NEW PROVIDENCE	10	$491,503	$14,746	.01%
STEAMBOAT ROCK	22	$264,883	$7,945	.01%
UNION	31	$812,389	$24,374	.02%
NON-PERMIT	6	$17,064	$516	.00%
OTHER	180	$4,434,126	$133,033	.12%
* TOTAL COUNTY *	894	$29,548,215	$885,450	.80%
HARRISON COUNTY				
DUNLAP	62	$1,709,921	$51,294	.05%
LOGAN*	78	$1,940,265	$58,209	.05%
MISSOURI VALLEY	148	$5,266,627	$157,970	.14%
WOODBINE	61	$1,298,742	$38,966	.04%
MODALE	12	$113,467	$3,404	.00%
MONDAMIN	30	$459,258	$13,778	.01%
PERSIA	22	$126,459	$3,795	.00%
PISGAH	26	$189,867	$5,695	.01%
NON-PERMIT	4	$13,299	$402	.00%
OTHER	116	$1,540,956	$45,851	.04%
* TOTAL COUNTY *	559	$12,658,861	$379,364	.34%
HENRY COUNTY				
MT PLEASANT*	274	$12,597,121	$377,915	.34%
NEW LONDON	56	$1,224,261	$36,728	.03%
WAYLAND	37	$723,216	$21,694	.02%
WINFIELD	61	$1,848,603	$55,460	.05%
MT UNION	10	$319,858	$9,595	.01%
OLDS	20	$374,547	$11,237	.01%
SALEM	13	$90,920	$2,728	.00%
NON-PERMIT	9	$561,232	$16,842	.02%
OTHER	153	$2,585,937	$77,574	.07%
* TOTAL COUNTY *	633	$20,325,695	$609,773	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	190	$8,934,615	$267,996	.24%
ELMA	39	$559,456	$16,783	.02%
LIME SPRINGS	38	$879,041	$26,096	.02%
RICEVILLE	21	$399,764	$11,994	.01%
CHESTER	20	$224,523	$6,734	.01%
PROTIVIN	22	$1,123,279	$33,700	.03%
NON-PERMIT	4	$2,965	$90	.00%
OTHER	94	$820,800	$24,626	.02%
* TOTAL COUNTY *	428	$12,944,443	$388,019	.35%
HUMBOLDT COUNTY				
HUMBOLDT	229	$11,469,027	$344,072	.31%
DAKOTA CITY*	37	$303,108	$9,096	.01%
GILMORE CITY	15	$255,766	$7,674	.01%
LIVERMORE	28	$519,462	$15,586	.01%
BODE	25	$293,099	$8,794	.01%
BRADGATE	10	$104,975	$3,149	.00%
RENWICK	26	$632,971	$18,987	.02%
THOR	12	$166,194	$4,987	.00%
NON-PERMIT	4	$11,333	$341	.00%
OTHER	106	$631,557	$18,590	.02%
* TOTAL COUNTY *	492	$14,387,492	$431,276	.39%
IDA COUNTY				
HOLSTEIN	82	$1,864,685	$55,940	.05%
IDA GROVE*	137	$6,459,247	$193,778	.18%
BATTLE CREEK	40	$679,270	$20,378	.02%
ARTHUR	23	$237,663	$7,129	.01%
GALVA	23	$239,277	$7,180	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	47	$644,844	$19,345	.02%
* TOTAL COUNTY *	352	$10,124,986	$303,750	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	116	$3,627,147	$108,765	.10%
NORTH ENGLISH	58	$1,875,302	$56,260	.05%
WILLIAMSBURG	110	$4,657,847	$139,738	.13%
VICTOR	50	$1,077,162	$32,316	.03%
LADORA	19	$81,324	$2,440	.00%
MILLERSBURG	15	$138,385	$4,152	.00%
PARNELL	11	$82,772	$2,484	.00%
NON-PERMIT	3	$3,699	$112	.00%
OTHER	194	$8,283,895	$248,496	.23%
* TOTAL COUNTY *	576	$19,827,533	$594,763	.54%
JACKSON COUNTY				
MAQUOKETA*	298	$10,932,952	$327,830	.30%
BELLEVUE	113	$2,473,692	$74,132	.07%
PRESTON	52	$1,967,991	$59,042	.05%
SABULA	33	$341,291	$10,236	.01%
ANDREW	14	$224,850	$6,747	.01%
BALDWIN	13	$57,523	$1,723	.00%
LA MOTTE	21	$438,914	$13,170	.01%
MILES	24	$1,236,620	$37,098	.03%
MONMOUTH	10	$63,198	$1,897	.00%
SPRINGBROOK	11	$126,632	$3,785	.00%
NON-PERMIT	1	$1,766	$54	.00%
OTHER	162	$1,892,858	$56,792	.05%
* TOTAL COUNTY *	752	$19,758,287	$592,506	.54%
JASPER COUNTY				
NEWTON*	527	$24,090,111	$722,685	.66%
COLFAX	79	$4,890,184	$146,706	.13%
MONROE	71	$1,549,008	$46,469	.04%
BAXTER	45	$742,940	$22,287	.02%
KELLOGG	34	$457,209	$13,715	.01%
PRAIRIE CITY	51	$1,681,743	$50,454	.05%
LYNNVILLE	29	$401,684	$12,051	.01%
MINGO	21	$113,284	$3,399	.00%
SULLY	41	$2,535,962	$76,076	.07%
NON-PERMIT	1	$100	$4	.00%
OTHER	234	$2,472,623	$74,172	.07%
* TOTAL COUNTY *	1,133	$38,934,848	$1,168,018	1.06%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	358	$15,247,689	$457,204	.41%
BATAVIA	23	$198,314	$5,951	.01%
LIBERTYVILLE	23	$309,674	$9,291	.01%
LOCKRIDGE	13	$183,720	$5,512	.00%
PACKWOOD	18	$376,851	$11,304	.01%
NON-PERMIT	1	$66	$3	.00%
OTHER	112	$1,360,343	$40,802	.04%
* TOTAL COUNTY *	548	$17,676,657	$530,067	.48%
JOHNSON COUNTY				
IOWA CITY*	1,107	$73,357,418	$2,186,865	1.98%
CORALVILLE	217	$12,464,988	$373,828	.34%
LONE TREE	40	$565,064	$16,951	.02%
OXFORD	34	$432,115	$12,962	.01%
SOLON	55	$767,704	$23,002	.02%
HILLS	21	$504,291	$15,131	.01%
NORTH LIBERTY	41	$1,658,536	$49,757	.05%
SWISHER	27	$586,907	$17,609	.02%
TIFFIN	11	$355,675	$10,671	.01%
NON-PERMIT	23	$60,326	$1,823	.00%
OTHER	287	$4,755,443	$142,295	.13%
* TOTAL COUNTY *	1,863	$95,508,467	$2,850,894	2.59%
JONES COUNTY				
ANAMOSA*	160	$7,546,336	$226,337	.21%
MONTICELLO	212	$8,446,360	$253,368	.23%
OLIN	45	$662,375	$19,873	.02%
OXFORD JCT	34	$414,620	$12,439	.01%
WYOMING	42	$871,759	$26,102	.02%
CENTER JCT	11	$90,917	$2,728	.00%
ONSLOW	18	$208,857	$6,267	.01%
NON-PERMIT	12	$21,931	$663	.00%
OTHER	212	$2,588,511	$77,659	.07%
* TOTAL COUNTY *	746	$20,851,666	$625,436	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	61	$767,099	$23,012	.02%
SIGOURNEY*	124	$3,944,793	$118,331	.11%
DELTA	18	$109,250	$3,278	.00%
HEDRICK	45	$531,581	$15,951	.01%
RICHLAND	32	$1,278,750	$38,362	.03%
WHAT CHEER	50	$455,280	$13,659	.01%
HARPER	12	$253,106	$7,594	.01%
KESWICK	19	$611,310	$17,162	.02%
OLLIE	12	$210,167	$6,305	.01%
SOUTH ENGLISH	14	$157,517	$4,725	.00%
NON-PERMIT	5	$4,231	$128	.00%
OTHER	167	$2,495,768	$74,874	.07%
* TOTAL COUNTY *	559	$10,818,852	$323,381	.29%
KOSSUTH COUNTY				
ALGONA*	315	$16,869,849	$506,054	.46%
BANCROFT	48	$2,356,790	$70,651	.06%
BURT	25	$185,428	$5,563	.01%
LU VERNE	17	$101,386	$3,042	.00%
SWEA CITY	51	$1,452,032	$43,561	.04%
TITONKA	36	$1,452,215	$43,550	.04%
WESLEY	32	$1,161,089	$34,834	.03%
WHITTEMORE	40	$894,020	$26,824	.02%
FENTON	27	$441,531	$13,246	.01%
LAKOTA	22	$332,987	$9,992	.01%
LEDYARD	15	$249,103	$7,444	.01%
LONE ROCK	15	$85,282	$2,557	.00%
NON-PERMIT	3	$26,332	$791	.00%
OTHER	165	$2,555,977	$76,021	.07%
* TOTAL COUNTY *	811	$28,164,021	$844,130	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	339	$14,336,672	$429,860	.39%
KEOKUK	431	$24,088,934	$722,435	.66%
DONNELLSON	70	$1,558,024	$46,644	.04%
MONTROSE	31	$319,217	$9,577	.01%
WEST POINT	56	$924,451	$27,732	.03%
ST PAUL	13	$834,430	$25,035	.02%
NON-PERMIT	12	$154,897	$4,653	.00%
OTHER	296	$8,611,831	$258,344	.23%
* TOTAL COUNTY *	1,248	$50,828,456	$1,524,280	1.38%
LINN COUNTY				
CEDAR RAPIDS*	2,985	$230,824,863	$6,919,696	6.27%
MARION	462	$19,875,009	$596,246	.54%
CENTER POINT	52	$922,483	$27,246	.02%
CENTRAL CITY	50	$616,344	$18,489	.02%
HIAWATHA	89	$1,464,707	$43,941	.04%
LISBON	65	$969,975	$29,094	.03%
MT VERNON	94	$3,551,964	$105,816	.10%
COGGON	37	$934,189	$28,026	.03%
FAIRFAX	30	$224,615	$6,739	.01%
SPRINGVILLE	40	$668,443	$20,054	.02%
WALKER	38	$571,770	$17,146	.02%
ALBURNETTE	23	$343,816	$10,314	.01%
ELY	27	$341,363	$10,240	.01%
PALO	19	$87,569	$2,629	.00%
PRAIRIEBURG	11	$72,033	$2,160	.00%
NON-PERMIT	44	$266,252	$8,012	.01%
OTHER	318	$5,333,867	$160,014	.15%
* TOTAL COUNTY *	4,384	$267,069,262	$8,005,862	7.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	74	$2,632,142	$78,964	.07%
WAPELLO*	91	$2,752,986	$82,570	.07%
MORNING SUN	38	$1,442,897	$43,283	.04%
GRANDVIEW	11	$225,982	$6,780	.01%
LETTS	13	$117,815	$3,533	.00%
OAKVILLE	17	$426,660	$12,800	.01%
NON-PERMIT	1	$433	$14	.00%
OTHER	82	$1,212,948	$35,505	.03%
* TOTAL COUNTY *	327	$8,811,863	$263,449	.24%
LUCAS COUNTY				
CHARITON*	232	$7,386,056	$221,570	.20%
RUSSELL	25	$739,035	$22,171	.02%
LUCAS	13	$63,299	$1,899	.00%
NON-PERMIT	1	$4,100	$124	.00%
OTHER	94	$1,434,162	$43,028	.04%
* TOTAL COUNTY *	365	$9,626,652	$288,792	.26%
LYON COUNTY				
ROCK RAPIDS*	132	$4,320,679	$129,604	.12%
GEORGE	67	$1,246,578	$37,398	.03%
DOON	28	$412,642	$12,381	.01%
INWOOD	51	$1,325,821	$38,755	.04%
LARCHWOOD	38	$623,169	$18,694	.02%
LITTLE ROCK	27	$328,555	$9,859	.01%
LESTER	21	$493,488	$14,807	.01%
NON-PERMIT	5	$19,499	$547	.00%
OTHER	116	$961,678	$28,857	.03%
* TOTAL COUNTY *	485	$9,732,309	$290,942	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	197	$6,876,056	$206,283	.19%
EARLHAM	46	$586,879	$17,604	.02%
MACKSBURG	14	$87,592	$2,628	.00%
ST CHARLES	30	$370,990	$11,129	.01%
TRURO	24	$238,600	$7,156	.01%
NON-PERMIT	7	$31,197	$938	.00%
OTHER	111	$918,061	$27,546	.02%
* TOTAL COUNTY *	429	$9,109,375	$273,284	.25%
MAHASKA COUNTY				
OSKALOOSA*	499	$23,053,449	$691,602	.63%
NEW SHARON	69	$1,157,628	$34,737	.03%
BARNES CITY	13	$80,142	$2,401	.00%
FREMONT	32	$184,331	$5,528	.01%
LEIGHTON	11	$82,807	$2,484	.00%
NON-PERMIT	3	$15,666	$471	.00%
OTHER	190	$1,782,355	$53,471	.05%
* TOTAL COUNTY *	817	$26,356,578	$790,694	.72%
MARION COUNTY				
KNOXVILLE*	281	$12,749,762	$382,444	.35%
PELLA	253	$10,577,834	$316,763	.29%
PLEASANTVILLE	62	$823,460	$24,676	.02%
BUSSEY	16	$76,653	$2,286	.00%
MELCHER	34	$381,141	$11,436	.01%
NON-PERMIT	5	$33,899	$1,019	.00%
OTHER	213	$2,980,422	$89,411	.08%
* TOTAL COUNTY *	864	$27,623,171	$828,035	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	809	$46,391,511	$1,390,840	1.26%
STATE CENTER	73	$1,097,627	$32,910	.03%
ALBION	19	$297,060	$8,747	.01%
GILMAN	31	$490,217	$14,706	.01%
MELBOURNE	30	$591,510	$17,746	.02%
LAUREL	19	$176,201	$5,286	.00%
LE GRAND	26	$339,246	$10,175	.01%
RHODES	10	$68,593	$2,057	.00%
NON-PERMIT	2	$1,200	$37	.00%
OTHER	192	$3,126,104	$93,763	.09%
* TOTAL COUNTY *	1,211	$52,579,269	$1,576,267	1.43%
MILLS COUNTY				
GLENWOOD*	144	$5,047,192	$151,404	.14%
MALVERN	63	$1,162,548	$34,610	.03%
EMERSON	22	$646,909	$19,409	.02%
PACIFIC JCT	10	$16,840	$505	.00%
HASTINGS	12	$101,510	$3,045	.00%
HENDERSON	14	$190,393	$5,710	.01%
SILVER CITY	10	$264,510	$7,935	.01%
NON-PERMIT	2	$16,600	$527	.00%
OTHER	85	$1,100,580	$33,019	.03%
* TOTAL COUNTY *	362	$8,547,082	$256,164	.23%
MITCHELL COUNTY				
OSAGE*	175	$6,684,579	$200,544	.18%
ST ANSGAR	65	$2,228,469	$66,856	.06%
RICEVILLE	39	$545,958	$16,347	.01%
STACYVILLE	38	$1,150,535	$34,513	.03%
NON-PERMIT	5	$22,865	$688	.00%
OTHER	145	$1,750,263	$52,496	.05%
* TOTAL COUNTY *	467	$12,382,669	$371,444	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	170	$6,214,892	$186,446	.17%
MAPLETON	94	$2,877,881	$86,335	.08%
UTE	37	$548,971	$16,469	.01%
WHITING	29	$244,360	$7,330	.01%
BLENCOE	11	$52,985	$1,589	.00%
CASTANA	10	$161,332	$4,840	.00%
MOORHEAD	20	$379,373	$11,366	.01%
SOLDIER	25	$284,131	$8,525	.01%
NON-PERMIT	2	$2,032	$61	.00%
OTHER	64	$629,247	$18,876	.02%
* TOTAL COUNTY *	462	$11,395,204	$341,837	.31%
MONROE COUNTY				
ALBIA*	182	$5,931,622	$177,759	.16%
LOVILIA	24	$183,485	$5,503	.00%
NON-PERMIT	3	$11,232	$338	.00%
OTHER	84	$1,192,725	$35,779	.03%
* TOTAL COUNTY *	293	$7,319,064	$219,379	.20%
MONTGOMERY COUNTY				
RED OAK*	281	$13,523,090	$405,557	.37%
VILLISCA	73	$1,123,336	$33,676	.03%
STANTON	37	$865,555	$25,969	.02%
ELLIOTT	24	$278,810	$8,364	.01%
NON-PERMIT	1	$433	$13	.00%
OTHER	76	$1,164,654	$34,941	.03%
* TOTAL COUNTY *	492	$16,955,878	$508,520	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	643	$35,756,440	$1,050,970	.95%
WEST LIBERTY	98	$2,637,638	$79,129	.07%
WILTON	85	$6,374,355	$191,231	.17%
ATALISSA	15	$80,332	$2,409	.00%
CONESVILLE	12	$108,601	$3,259	.00%
NICHOLS	15	$1,107,231	$33,217	.03%
NON-PERMIT	3	$3,099	$94	.00%
OTHER	184	$3,177,653	$95,333	.09%
* TOTAL COUNTY *	1,055	$49,245,349	$1,455,642	1.32%
OBRIEN COUNTY				
SHELDON	230	$10,005,314	$300,139	.27%
HARTLEY	94	$2,217,636	$66,530	.06%
PAULLINA	87	$1,762,998	$52,670	.05%
PRIMGHAR*	52	$1,329,014	$39,814	.04%
SANBORN	65	$1,406,416	$41,637	.04%
SUTHERLAND	53	$639,604	$19,186	.02%
ARCHER	10	$233,081	$6,991	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	106	$976,336	$29,278	.03%
* TOTAL COUNTY *	697	$18,570,399	$556,245	.50%
OSCEOLA COUNTY				
SIBLEY*	155	$5,121,894	$153,660	.14%
ASHTON	30	$605,516	$18,165	.02%
OCHEYEDAN	33	$738,767	$22,161	.02%
HARRIS	10	$138,480	$4,156	.00%
MELVIN	26	$1,103,208	$33,098	.03%
NON-PERMIT	2	$26,633	$800	.00%
OTHER	71	$384,422	$11,536	.01%
* TOTAL COUNTY *	327	$8,118,920	$243,576	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	212	$8,170,618	$245,120	.22%
SHENANDOAH	313	$10,648,497	$319,443	.29%
ESSEX	40	$644,461	$19,335	.02%
BLANCHARD	10	$71,993	$2,160	.00%
COIN	13	$191,851	$5,756	.01%
COLLEGE SPRINGS	12	$85,467	$2,565	.00%
NON-PERMIT	7	$5,300	$160	.00%
OTHER	99	$2,079,763	$62,382	.06%
* TOTAL COUNTY *	706	$21,897,950	$656,921	.60%
PALO ALTO COUNTY				
EMMETSBURG*	168	$6,751,291	$202,543	.18%
GRAETTINGER	49	$669,184	$20,075	.02%
RUTHVEN	38	$1,146,201	$34,386	.03%
WEST BEND	52	$1,897,866	$56,922	.05%
AYRSHIRE	14	$283,362	$8,501	.01%
MALLARD	20	$255,412	$7,660	.01%
NON-PERMIT	5	$14,998	$454	.00%
OTHER	84	$1,275,694	$38,270	.03%
* TOTAL COUNTY *	430	$12,294,010	$368,811	.33%
PLYMOUTH COUNTY				
LE MARS*	279	$13,272,785	$398,142	.36%
AKRON	73	$1,658,332	$49,431	.04%
KINGSLEY	70	$1,516,179	$45,488	.04%
REMSEN	79	$1,838,567	$55,158	.05%
MERRILL	40	$391,565	$11,744	.01%
BRUNSVILLE	13	$80,909	$2,427	.00%
HINTON	23	$875,952	$26,278	.02%
NON-PERMIT	4	$4,165	$127	.00%
OTHER	150	$810,949	$24,326	.02%
* TOTAL COUNTY *	731	$20,449,403	$613,121	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	50	$726,535	$21,794	.02%
LAURENS	107	$3,733,161	$111,974	.10%
POCAHONTAS*	144	$5,044,356	$150,446	.14%
GILMORE CITY	20	$509,554	$15,289	.01%
ROLFE	41	$1,054,321	$31,628	.03%
HAVELOCK	13	$230,197	$6,906	.01%
PALMER	19	$375,931	$11,277	.01%
VARINA	12	$57,976	$1,740	.00%
NON-PERMIT	1	$66	$2	.00%
OTHER	86	$498,595	$14,955	.01%
* TOTAL COUNTY *	493	$12,230,692	$366,011	.33%
POLK COUNTY				
DES MOINES*	6,105	$476,560,832	$14,293,363	12.96%
WEST DES MOINES	654	$52,422,780	$1,572,591	1.43%
URBANDALE	154	$4,216,889	$126,496	.11%
ALTOONA	158	$4,487,477	$134,582	.12%
ANKENY	373	$13,489,653	$404,400	.37%
WINDSOR HTS	10	$219,705	$6,587	.01%
CLIVE	29	$2,507,996	$75,240	.07%
GRIMES	78	$1,433,978	$42,747	.04%
MITCHELLVILLE	41	$420,545	$12,618	.01%
POLK CITY	47	$452,438	$13,572	.01%
BONDURANT	41	$640,559	$19,218	.02%
ELKHART	16	$247,663	$7,431	.01%
PLEASANT HILL	13	$571,938	$17,159	.02%
RUNNELLS	29	$409,272	$12,278	.01%
JOHNSTON	29	$466,663	$14,000	.01%
NON-PERMIT	102	$2,217,979	$66,584	.06%
OTHER	145	$3,256,982	$97,688	.09%
* TOTAL COUNTY *	8,024	$564,023,349	$16,916,554	15.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,050	$58,168,860	$1,743,239	1.58%
AVOCA	97	$3,722,102	$111,666	.10%
CARTER LAKE	51	$1,160,037	$34,805	.03%
OAKLAND	78	$2,004,982	$60,123	.05%
CARSON	36	$435,132	$13,053	.01%
NEOLA	42	$807,122	$24,213	.02%
WALNUT	39	$640,172	$19,205	.02%
CRESCENT	17	$414,450	$12,426	.01%
HANCOCK	13	$166,536	$4,998	.00%
MACEDONIA	18	$835,163	$25,057	.02%
MINDEN	28	$822,530	$24,674	.02%
TREYNOR	34	$524,160	$15,500	.01%
UNDERWOOD	32	$377,247	$11,185	.01%
NON-PERMIT	21	$68,363	$2,057	.00%
OTHER	335	$11,671,479	$350,084	.32%
* TOTAL COUNTY *	1,891	$81,818,335	$2,452,285	2.22%
POWESHIEK COUNTY				
GRINNELL	281	$17,049,097	$511,397	.46%
BROOKLYN	87	$2,745,055	$82,347	.07%
MONTEZUMA*	113	$3,360,821	$100,540	.09%
VICTOR	10	$601,455	$18,044	.02%
DEEP RIVER	19	$243,015	$7,290	.01%
MALCOM	19	$366,810	$11,004	.01%
NON-PERMIT	2	$5,533	$166	.00%
OTHER	132	$1,377,492	$41,311	.04%
* TOTAL COUNTY *	663	$25,749,278	$772,099	.70%
RINGGOLD COUNTY				
MOUNT AYR*	123	$3,904,181	$116,705	.11%
DIAGONAL	23	$306,668	$9,199	.01%
KELLERTON	23	$188,800	$5,663	.01%
TINGLEY	15	$208,367	$6,251	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	73	$335,843	$10,076	.01%
* TOTAL COUNTY *	257	$4,943,859	$147,894	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	145	$5,042,944	$151,417	.14%
LAKE VIEW	75	$1,464,679	$43,941	.04%
ODEBOLT	71	$2,305,658	$69,169	.06%
EARLY	34	$887,308	$26,620	.02%
SCHALLER	44	$1,127,583	$29,809	.03%
WALL LAKE	42	$1,069,167	$32,075	.03%
AUBURN	23	$278,073	$8,343	.01%
LYTTON	21	$443,644	$13,311	.01%
NON-PERMIT	3	$4,800	$144	.00%
OTHER	99	$1,126,860	$33,796	.03%
* TOTAL COUNTY *	557	$13,750,716	$408,625	.37%
SCOTT COUNTY				
DAVENPORT*	2,332	$179,297,394	$5,370,627	4.87%
BETTENDORF	550	$41,728,354	$1,246,536	1.13%
BUFFALO	32	$300,189	$9,002	.01%
LE CLAIRE	72	$784,808	$23,516	.02%
BLUE GRASS	56	$882,012	$26,306	.02%
ELDRIDGE	95	$4,174,841	$125,185	.11%
PRINCETON	31	$718,271	$21,548	.02%
WALCOTT	60	$2,658,799	$79,762	.07%
DIXON	14	$276,535	$8,296	.01%
DONAHUE	10	$373,358	$11,201	.01%
LONG GROVE	15	$103,825	$3,115	.00%
MCCAUSLAND	16	$177,658	$5,329	.00%
NEW LIBERTY	11	$33,091	$992	.00%
RIVERDALE	10	$248,783	$7,463	.01%
NON-PERMIT	87	$326,276	$9,849	.01%
OTHER	220	$4,927,705	$147,827	.13%
* TOTAL COUNTY *	3,611	$237,011,899	$7,096,554	6.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	262	$11,143,890	$329,672	.30%
ELK HORN	37	$689,237	$20,679	.02%
SHELBY	34	$401,517	$12,047	.01%
DEFIANCE	23	$404,908	$12,147	.01%
EARLING	39	$489,286	$14,676	.01%
IRWIN	35	$818,746	$24,560	.02%
PANAMA	23	$179,538	$5,386	.00%
PORTSMOUTH	14	$198,344	$5,948	.01%
WESTPHALIA	13	$171,816	$5,155	.00%
NON-PERMIT	2	$38,333	$1,151	.00%
OTHER	98	$1,105,571	$32,664	.03%
* TOTAL COUNTY *	580	$15,641,188	$464,085	.42%
SIOUX COUNTY				
HAWARDEN	122	$3,519,726	$105,136	.10%
ALTON	54	$1,568,880	$47,066	.04%
HULL	81	$2,063,803	$61,912	.06%
ORANGE CITY*	153	$6,163,968	$184,928	.17%
ROCK VALLEY	138	$4,954,379	$148,602	.13%
SIOUX CENTER	205	$7,465,256	$223,956	.20%
BOYDEN	40	$964,302	$28,932	.03%
HOSPERS	48	$888,631	$26,659	.02%
IRETON	46	$1,524,139	$45,724	.04%
GRANVILLE	24	$237,501	$7,125	.01%
MAURICE	14	$51,303	$1,539	.00%
NON-PERMIT	2	$6,332	$192	.00%
OTHER	182	$2,081,276	$62,436	.06%
* TOTAL COUNTY *	1,109	$31,489,496	$944,207	.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	952	$58,421,130	$1,744,937	1.58%
NEVADA*	192	$8,298,800	$248,834	.23%
STORY CITY	127	$3,768,077	$113,016	.10%
CAMBRIDGE	18	$116,981	$3,506	.00%
COLO	36	$508,175	$11,505	.01%
MAXWELL	31	$492,136	$14,760	.01%
ROLAND	38	$786,612	$23,598	.02%
SLATER	51	$1,181,752	$35,453	.03%
ZEARING	31	$403,411	$12,101	.01%
COLLINS	19	$255,840	$7,674	.01%
GILBERT	18	$178,024	$5,343	.00%
HUXLEY	53	$1,001,389	$30,021	.03%
MCCALLSBURG	19	$89,181	$2,677	.00%
NON-PERMIT	29	$121,993	$3,670	.00%
OTHER	182	$1,792,823	$53,673	.05%
* TOTAL COUNTY *	1,796	$77,416,324	$2,310,768	2.10%
TAMA COUNTY				
TAMA	128	$5,675,983	$169,011	.15%
DYSART	66	$1,246,326	$37,390	.03%
TOLEDO*	97	$5,646,183	$169,390	.15%
TRAER	101	$2,733,520	$81,956	.07%
GARWIN	31	$328,380	$9,674	.01%
GLADBROOK	57	$1,464,632	$43,940	.04%
CHELSEA	29	$704,819	$21,143	.02%
CLUTIER	14	$208,471	$6,238	.01%
ELBERON	10	$108,276	$3,248	.00%
LINCOLN	11	$690,711	$20,682	.02%
NON-PERMIT	4	$21,132	$635	.00%
OTHER	126	$974,194	$29,223	.03%
* TOTAL COUNTY *	674	$19,802,627	$592,530	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	107	$2,001,635	$60,002	.05%
LENOX	75	$2,339,418	$70,179	.06%
CLEARFIELD	32	$621,532	$18,636	.02%
NEW MARKET	27	$148,570	$4,459	.00%
BLOCKTON	14	$149,493	$4,484	.00%
GRAVITY	11	$43,884	$1,101	.00%
SHARPSBURG	13	$29,200	$877	.00%
NON-PERMIT	2	$3,333	$100	.00%
OTHER	67	$324,652	$9,740	.01%
* TOTAL COUNTY *	348	$5,661,717	$169,578	.15%
UNION COUNTY				
CRESTON*	317	$14,313,711	$429,396	.39%
AFTON	53	$1,179,816	$35,399	.03%
LORIMOR	25	$240,144	$7,204	.01%
NON-PERMIT	3	$25,732	$774	.00%
OTHER	84	$305,690	$9,172	.01%
* TOTAL COUNTY *	482	$16,065,093	$481,945	.44%
VAN BUREN COUNTY				
KEOSAUQUA*	60	$1,290,285	$38,656	.04%
BONAPARTE	30	$381,315	$11,438	.01%
FARMINGTON	60	$683,722	$20,514	.02%
MILTON	27	$232,792	$6,975	.01%
BIRMINGHAM	19	$170,580	$5,117	.00%
CANTRIL	17	$159,282	$4,779	.00%
STOCKPORT	19	$233,552	$7,005	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	139	$1,311,898	$39,357	.04%
* TOTAL COUNTY *	371	$4,463,426	$133,841	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	783	$39,886,814	$1,181,873	1.07%
ELDON	40	$917,185	$27,454	.02%
EDDYVILLE	32	$358,349	$10,746	.01%
AGENCY	30	$235,137	$7,051	.01%
BLAKESBURG	20	$233,276	$7,000	.01%
NON-PERMIT	17	$76,461	$2,302	.00%
OTHER	185	$1,336,659	$40,020	.04%
* TOTAL COUNTY *	1,107	$43,043,881	$1,276,446	1.16%
WARREN COUNTY				
INDIANOLA*	316	$12,077,318	$362,277	.33%
CARLISLE	74	$1,374,569	$41,236	.04%
NORWALK	67	$991,000	$29,732	.03%
MILO	22	$366,738	$11,004	.01%
HARTFORD	14	$128,184	$3,846	.00%
LACONA	25	$418,380	$12,553	.01%
MARTENSDALE	16	$145,987	$4,380	.00%
NEW VIRGINIA	18	$438,698	$13,160	.01%
NON-PERMIT	4	$14,398	$434	.00%
OTHER	235	$2,665,097	$79,936	.07%
* TOTAL COUNTY *	791	$18,620,369	$558,558	.51%
WASHINGTON COUNTY				
WASHINGTON*	312	$14,320,855	$429,592	.39%
KALONA	121	$3,844,285	$115,326	.10%
BRIGHTON	40	$404,087	$12,123	.01%
RIVERSIDE	32	$469,344	$14,073	.01%
WELLMAN	64	$2,031,439	$60,944	.06%
AINSWORTH	23	$394,882	$11,775	.01%
CRAWFORDSVILLE	21	$178,067	$5,341	.00%
WEST CHESTER	13	$38,747	$1,164	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	175	$1,767,196	$53,017	.05%
* TOTAL COUNTY *	801	$23,448,902	$703,355	.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	113	$3,121,001	$93,632	.08%
SEYMOUR	47	$500,285	$15,008	.01%
ALLERTON	36	$279,722	$8,394	.01%
HUMESTON	42	$991,069	$29,731	.03%
LINEVILLE	10	$151,369	$4,540	.00%
PROMISE CITY	12	$103,293	$3,099	.00%
NON-PERMIT	1	$300	$10	.00%
OTHER	98	$814,895	$24,395	.02%
* TOTAL COUNTY *	359	$5,961,934	$178,809	.16%
WEBSTER COUNTY				
FT DODGE*	924	$57,161,388	$1,713,279	1.55%
GOWRIE	70	$1,920,736	$57,532	.05%
DAYTON	43	$826,079	$24,784	.02%
LEHIGH	31	$604,530	$18,135	.02%
OTHO	12	$36,201	$735	.00%
BADGER	21	$302,392	$9,072	.01%
CALLENDAR	19	$260,764	$7,825	.01%
CLARE	13	$90,213	$2,688	.00%
DUNCOMBE	12	$133,023	$3,992	.00%
HARCOURT	18	$720,687	$21,617	.02%
MOORLAND	12	$152,798	$4,584	.00%
VINCENT	19	$819,956	$24,599	.02%
NON-PERMIT	14	$67,229	$2,024	.00%
OTHER	253	$5,194,818	$155,822	.14%
* TOTAL COUNTY *	1,461	$68,290,814	$2,046,688	1.86%
WINNEBAGO COUNTY				
FOREST CITY*	136	$4,090,882	$122,668	.11%
BUFFALO CENTER	80	$1,412,040	$42,208	.04%
LAKE MILLS	115	$3,503,743	$105,115	.10%
THOMPSON	37	$1,641,583	$49,250	.04%
LELAND	16	$55,624	$1,668	.00%
RAKE	20	$351,990	$10,558	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	89	$1,759,463	$52,788	.05%
* TOTAL COUNTY *	495	$12,815,325	$384,255	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	301	$14,165,087	$424,896	.39%
CALMAR	55	$1,436,050	$41,666	.04%
OSSIAN	58	$1,035,710	$31,069	.03%
FT. ATKINSON	33	$1,121,371	$33,641	.03%
RIDGEWAY	21	$236,892	$7,102	.01%
SPILLVILLE	26	$425,267	$12,724	.01%
NON-PERMIT	7	$3,231	$99	.00%
OTHER	188	$3,681,185	$110,402	.10%
* TOTAL COUNTY *	689	$22,104,793	$661,599	.60%
WOODBURY COUNTY				
SIOUX CITY*	1,956	$139,243,064	$4,176,384	3.79%
MOVILLE	58	$2,471,991	$74,157	.07%
ANTHON	53	$1,193,115	$35,792	.03%
CORRECTIONVILLE	56	$796,189	$23,886	.02%
DANBURY	30	$531,711	$15,949	.01%
SERGEANT BLUFF	59	$1,011,953	$30,355	.03%
SLOAN	41	$688,709	$20,661	.02%
CUSHING	22	$152,874	$4,586	.00%
HORNICK	13	$374,550	$11,235	.01%
LAWTON	25	$351,115	$10,532	.01%
OTO	12	$129,321	$3,878	.00%
PIERSON	25	$321,557	$9,646	.01%
SALIX	16	$214,055	$6,423	.01%
SMITHLAND	16	$111,158	$3,334	.00%
BRONSON	13	$62,947	$1,888	.00%
NON-PERMIT	43	$382,054	$11,552	.01%
OTHER	89	$1,364,693	$28,211	.03%
* TOTAL COUNTY *	2,527	$149,401,056	$4,468,469	4.05%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1981

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	51	$364,858	$25,947	.02%
NORTHWOOD*	95	$4,167,034	$124,776	.11%
FERTILE	19	$215,812	$6,477	.01%
GRAFTON	23	$559,483	$16,784	.02%
HANLONTOWN	15	$199,980	$5,999	.01%
JOICE	13	$149,991	$4,501	.00%
KENSETT	20	$256,163	$7,685	.01%
NON-PERMIT	16	$1,361	$48	.00%
OTHER	71	$783,362	$23,502	.02%
* TOTAL COUNTY *	323	$7,198,044	$215,719	.20%
WRIGHT COUNTY				
CLARION*	173	$5,833,493	$174,971	.16%
EAGLE GROVE	150	$5,179,124	$155,357	.14%
BELMOND	123	$5,873,909	$176,219	.16%
DOWS	45	$732,096	$21,965	.02%
GOLDFIELD	38	$924,072	$27,722	.03%
ROWAN	21	$345,689	$10,369	.01%
WOOLSTOCK	14	$1,392,542	$41,777	.04%
NON-PERMIT	2	$19,666	$592	.00%
OTHER	92	$1,006,651	$29,858	.03%
* TOTAL COUNTY *	658	$21,307,242	$638,830	.58%
* LATE FILERS *	7,284	$59,255,821	$1,777,478	1.61%
** GRAND TOTAL **	95,481	$3,683,083,262	$110,276,070	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	52	$186,499
* TOTAL *	52	$186,499

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$20,922
BLDG. MTL.	18	$41,343
GEN. MDSE.	6	$4,008
FOOD	7	$8,777
MOTOR VEH.	32	$21,756
APPAREL	7	$5,848
HOME FURN.	11	$3,160
EAT DRINK	29	$22,893
SPECIALTY	45	$21,410
SERVICES	113	$25,017
WHOLESALE	39	$94,703
MISC.	48	$58,055
* TOTAL *	366	$327,892

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	6	$8,172
GEN. MDSE.	5	$12,485
FOOD	6	$5,864
MOTOR VEH.	16	$17,958
APPAREL		
HOME FURN.	6	$3,814
EAT DRINK	20	$10,142
SPECIALTY	42	$14,093
SERVICES	60	$9,984
WHOLESALE	26	$44,704
MISC.	24	$13,752
* TOTAL *	211	$140,968

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$22,114	13	$76,446	19	$98,560
BLDG. MTL.	5	$9,604	18	$24,608	23	$34,212
GEN. MDSE.	5	$29,344	7	$7,694	12	$37,038
FOOD	5	$18,431	10	$7,355	15	$25,786
MOTOR VEH.	20	$18,807	23	$12,786	43	$31,593
APPAREL	8	$8,524	8	$4,337	16	$12,861
HOME FURN.	6	$4,368	9	$4,199	15	$8,567
EAT DRINK	16	$8,919	32	$19,314	48	$28,233
SPECIALTY	27	$18,933	53	$9,790	80	$28,723
SERVICES	74	$19,016	106	$24,645	180	$43,661
WHOLESALE	10	$27,352	33	$39,672	43	$67,024
MISC.	25	$5,216	49	$50,166	74	$55,382
* TOTAL *	207	$190,628	361	$281,012	568	$471,640

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$59,596	12	$19,755	18	$79,351
BLDG. MTL.	12	$28,929	10	$9,858	22	$38,787
GEN. MDSE.	11	$50,386			11	$50,386
FOOD	11	$27,012	7	$1,780	18	$28,792
MOTOR VEH.	23	$25,789	18	$2,543	41	$28,332
APPAREL	11	$15,777			11	$15,777
HOME FURN.	11	$12,776			11	$12,776
EAT DRINK	19	$20,129	18	$6,022	37	$26,151
SPECIALTY	49	$29,506	49	$2,645	98	$32,151
SERVICES	89	$21,584	76	$4,924	165	$26,508
WHOLESALE	20	$25,995	20	$16,208	40	$42,203
MISC.	20	$25,059	42	$6,181	62	$31,240
* TOTAL *	282	$342,538	252	$69,916	534	$412,454

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$46,787	8	$2,242	13	$49,029
BLDG. MTL.	10	$8,470	7	$2,387	17	$10,857
GEN. MDSE.						
FOOD	6	$8,955	5	$2,649	11	$11,604
MOTOR VEH.	8	$10,638	10	$6,225	18	$16,863
APPAREL	8	$7,778			8	$7,778
HOME FURN.	9	$10,924	5	$983	14	$11,907
EAT DRINK	9	$8,586	15	$5,974	24	$14,560
SPECIALTY	24	$22,241	30	$1,089	54	$23,330
SERVICES	47	$13,867	43	$7,985	90	$21,852
WHOLESALE	16	$20,633	24	$16,962	40	$37,595
MISC.	29	$18,268	29	$5,013	58	$23,281
* TOTAL *	171	$177,147	176	$51,509	347	$228,656

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					21	$21,597
BLDG. MTL.			6	$18,632	24	$20,222
GEN. MDSE.	5	$2,741	7	$16,102		
FOOD					12	$8,460
MOTOR VEH.	10	$19,183	17	$16,454	25	$21,053
APPAREL	7	$8,039	7	$13,495		
HOME FURN.			13	$14,207	8	$4,671
EAT DRINK	13	$7,208	15	$17,379	29	$14,649
SPECIALTY	14	$7,311	35	$17,474	61	$33,931
SERVICES	37	$12,023	53	$16,292	134	$20,696
WHOLESALE	13	$6,351	16	$66,424	62	$67,573
MISC.	26	$52,143	39	$92,059	60	$10,696
* TOTAL *	125	$114,999	208	$288,518	436	$223,548

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$21,597
BLDG. MTL.	30	$38,854
GEN. MDSE.	12	$18,843
FOOD	12	$8,460
MOTOR VEH.	52	$56,690
APPAREL	14	$21,534
HOME FURN.	21	$18,878
EAT DRINK	57	$39,236
SPECIALTY	110	$58,716
SERVICES	224	$49,011
WHOLESALE	91	$140,348
MISC.	125	$154,898
* TOTAL *	769	$627,065

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$588,869	8	$154,030		
BLDG. MTL.	57	$169,416	21	$75,928		
GEN. MDSE.	25	$769,140	10	$163,944		
FOOD	56	$160,866	34	$72,646		
MOTOR VEH.	141	$198,053	63	$81,369	6	$2,515
APPAREL	58	$146,462	48	$101,958		
HOME FURN.	91	$158,555	46	$71,295		
EAT DRINK	154	$289,800	68	$144,236	7	$7,089
SPECIALTY	443	$398,922	235	$148,246	25	$5,293
SERVICES	579	$423,542	238	$132,203	23	$11,450
WHOLESALE	193	$510,900	66	$71,454	8	$1,439
MISC.	213	$248,894	69	$95,059	23	$17,782
* TOTAL *	2,022	$4,063,419	906	$1,312,368	92	$45,568

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$22,422	32	$765,321
BLDG. MTL.	15	$29,263	93	$274,607
GEN. MDSE.	5	$3,742	40	$936,826
FOOD	10	$13,585	100	$247,097
MOTOR VEH.	34	$16,409	244	$298,346
APPAREL			106	$248,420
HOME FURN.	11	$3,816	148	$233,666
EAT DRINK	27	$17,484	256	$458,609
SPECIALTY	70	$27,805	773	$580,266
SERVICES	126	$20,857	966	$588,052
WHOLESALE	54	$64,716	321	$648,509
MISC.	93	$39,658	398	$401,393
* TOTAL *	457	$259,757	3,477	$5,681,112

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

BOONE CLASS	BOONE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$85,462	14	$40,693	20	$126,155
BLDG. MTL.	17	$24,622	15	$13,385	32	$38,007
GEN. MDSE.	10	$56,066			10	$56,066
FOOD	10	$26,288	12	$8,702	22	$34,990
MOTOR VEH.	32	$34,429	27	$7,898	59	$42,327
APPAREL	11	$20,817			11	$20,817
HOME FURN.	16	$36,945	12	$12,723	28	$49,668
EAT DRINK	36	$43,730	17	$5,330	53	$49,060
SPECIALTY	104	$48,159	75	$6,341	179	$54,500
SERVICES	136	$40,274	94	$10,464	230	$50,738
WHOLESALE	31	$43,410	38	$30,059	69	$73,469
MISC.	49	$26,532	61	$32,487	110	$59,019
* TOTAL *	458	$486,734	365	$168,082	823	$654,816

BREMER CLASS	WAVERLY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$34,852	20	$34,852
BLDG. MTL.	8	$27,053	25	$37,363	33	$64,416
GEN. MDSE.	9	$50,811	9	$7,606	18	$58,417
FOOD			13	$11,667	13	$11,667
MOTOR VEH.	28	$33,648	28	$31,306	56	$64,954
APPAREL	17	$20,215	10	$2,743	27	$22,958
HOME FURN.	11	$14,079	15	$5,910	26	$19,989
EAT DRINK	20	$27,761	28	$18,242	48	$46,003
SPECIALTY	64	$37,663	101	$18,462	165	$56,125
SERVICES	77	$61,762	141	$43,812	218	$105,574
WHOLESALE	25	$99,373	61	$94,128	86	$193,501
MISC.	42	$90,514	85	$19,279	127	$109,793
* TOTAL *	301	$462,879	536	$325,370	837	$788,249

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$25,490	14	$25,490
BLDG. MTL.	9	$24,333	21	$31,903	30	$56,236
GEN. MDSE.	6	$32,571			6	$32,571
FOOD			14	$8,401	14	$8,401
MOTOR VEH.	19	$18,616	32	$31,751	51	$50,367
APPAREL	8	$7,657			8	$7,657
HOME FURN.			14	$5,234	14	$5,234
EAT DRINK	24	$26,578	34	$16,210	58	$42,788
SPECIALTY	49	$31,033	75	$10,032	124	$41,065
SERVICES	69	$17,193	141	$20,396	210	$37,589
WHOLESALE	24	$69,158	68	$111,398	92	$180,556
MISC.	40	$70,299	48	$19,933	88	$90,232
* TOTAL *	248	$297,638	461	$280,748	709	$578,386

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$85,130	20	$28,483	27	$113,613
BLDG. MTL.	10	$22,294	19	$46,957	29	$69,251
GEN. MDSE.	8	$71,893	6	$3,900	14	$75,793
FOOD	6	$30,978	6	$3,689	12	$34,667
MOTOR VEH.	34	$36,622	25	$10,404	59	$47,026
APPAREL	18	$37,609	6	$2,154	24	$39,763
HOME FURN.	25	$18,380	9	$18,380	34	$36,760
EAT DRINK	26	$39,205	33	$13,834	59	$53,039
SPECIALTY	80	$64,374	67	$14,457	147	$78,831
SERVICES	117	$60,836	114	$14,064	231	$74,900
WHOLESALE	39	$67,375	62	$126,264	101	$193,639
MISC.	45	$51,666	72	$19,525	117	$71,191
* TOTAL *	415	$586,362	439	$302,111	854	$888,473

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

BUTLER CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	31	$108,842
BLDG. MTL.	34	$41,481
GEN. MDSE.	10	$14,712
FOOD	21	$13,356
MOTOR VEH.	48	$33,738
APPAREL	9	$5,805
HOME FURN.	24	$9,891
EAT DRINK	40	$20,049
SPECIALTY	93	$25,657
SERVICES	200	$47,249
WHOLESALE	56	$105,880
MISC.	81	$22,660
* TOTAL *	647	$449,320

CALHOUN CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	13	$73,822
BLDG. MTL.	21	$19,922
GEN. MDSE.	9	$11,583
FOOD	18	$15,654
MOTOR VEH.	36	$26,922
APPAREL	11	$14,984
HOME FURN.	23	$10,808
EAT DRINK	27	$16,746
SPECIALTY	86	$23,135
SERVICES	155	$43,028
WHOLESALE	66	$128,075
MISC.	64	$9,193
* TOTAL *	531	$393,872

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$78,865	25	$30,527	31	$109,392
BLDG. MTL.	14	$49,893	19	$24,944	33	$74,837
GEN. MDSE.	8	$112,802	10	$5,710	16	$118,512
FOOD	6	$29,795	13	$5,599	19	$35,394
MOTOR VEH.	27	$39,267	34	$27,760	61	$67,027
APPAREL	17	$31,489			17	$31,489
HOME FURN.	20	$43,512	11	$13,605	31	$57,117
EAT DRINK	32	$50,109	41	$22,605	73	$72,714
SPECIALTY	60	$63,443	71	$17,399	131	$80,842
SERVICES	112	$54,613	113	$27,190	225	$81,803
WHOLESALE	46	$93,475	67	$110,631	113	$204,106
MISC.	43	$14,492	52	$37,124	95	$51,616
* TOTAL *	391	$661,755	456	$323,094	847	$984,849

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			22	$19,263	22	$19,263
BLDG. MTL.	12	$38,102	14	$10,113	26	$48,215
GEN. MDSE.	10	$93,243	5	$3,933	15	$97,176
FOOD	9	$28,410	9	$9,021	18	$37,431
MOTOR VEH.	35	$25,338	28	$15,590	63	$40,928
APPAREL	19	$24,802			19	$24,802
HOME FURN.	15	$12,046	14	$3,715	29	$15,761
EAT DRINK	22	$28,800	25	$10,489	47	$39,289
SPECIALTY	56	$49,544	55	$11,013	111	$60,557
SERVICES	92	$34,749	112	$19,576	204	$54,325
WHOLESALE	32	$96,000	47	$61,278	79	$157,278
MISC.	46	$85,936	57	$21,011	103	$106,947
* TOTAL *	348	$516,970	388	$185,002	736	$701,972

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$17,297	18	$17,297
BLDG. MTL.	5	$10,519	12	$13,351	17	$23,870
GEN. MDSE.	5	$18,594	7	$5,834	12	$24,428
FOOD	5	$10,464	10	$6,898	15	$17,362
MOTOR VEH.	13	$16,668	41	$29,731	54	$46,399
APPAREL	8	$12,755	5	$1,400	13	$14,155
HOME FURN.	5	$10,558	16	$6,173	21	$16,731
EAT DRINK	10	$5,065	34	$26,366	44	$31,431
SPECIALTY	36	$13,210	93	$16,169	129	$29,379
SERVICES	47	$13,126	154	$28,574	201	$41,700
WHOLESALE	22	$56,563	59	$132,165	81	$188,726
MISC.	23	$52,898	87	$29,321	110	$82,219
* TOTAL *	179	$220,420	536	$313,279	715	$533,694

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$194,476	5	$38,756	11	$4,887
BLDG. MTL.	22	$64,149	10	$21,446	12	$21,441
GEN. MDSE.	15	$400,715	8	$12,312		
FOOD	16	$67,262	6	$18,851	9	$3,677
MOTOR VEH.	64	$84,358	26	$28,765	17	$8,251
APPAREL	37	$90,305	15	$12,251		
HOME FURN.	36	$52,072	14	$5,625		
EAT DRINK	79	$112,223	26	$41,616	16	$18,871
SPECIALTY	197	$157,311	59	$26,915	50	$11,730
SERVICES	266	$215,494	78	$39,817	76	$11,757
WHOLESALE	85	$203,007	28	$13,872	51	$27,919
MISC.	95	$51,001	27	$23,924	72	$16,390
* TOTAL *	921	$1,692,373	302	$284,152	314	$124,923

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	25	$238,119
BLDG. MTL.	44	$107,038
GEN. MDSE.	23	$413,027
FOOD	31	$89,790
MOTOR VEH.	107	$121,374
APPAREL	52	$102,556
HOME FURN.	50	$57,697
EAT DRINK	121	$172,710
SPECIALTY	306	$195,956
SERVICES	420	$267,068
WHOLESALE	164	$244,798
MISC.	194	$91,315
* TOTAL *	1,537	$2,101,448

CHEROKEE CLASS	CHEROKEE* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$72,548	17	$12,798	23	$85,346
BLDG. MTL.	8	$16,654	8	$21,127	16	$37,781
GEN. MDSE.	6	$60,985			6	$60,985
FOOD	7	$26,821			7	$26,821
MOTOR VEH.	22	$30,148	21	$9,673	43	$39,821
APPAREL	13	$22,578			13	$22,578
HOME FURN.	11	$22,016	9	$2,327	20	$24,343
EAT DRINK	22	$27,711	14	$5,549	36	$33,260
SPECIALTY	54	$38,061	53	$10,482	107	$48,543
SERVICES	100	$25,766	101	$28,039	201	$53,805
WHOLESALE	22	$40,222	38	$28,957	60	$69,179
MISC.	33	$39,340	62	$17,633	95	$56,973
* TOTAL *	304	$422,850	323	$136,585	627	$559,435

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$21,607	16	$21,607
BLDG. MTL.	6	$24,070	14	$14,512	20	$38,582
GEN. MDSE.	7	$20,720			7	$20,720
FOOD			9	$4,965	9	$4,965
MOTOR VEH.	25	$24,135	26	$27,189	51	$51,324
APPAREL	8	$6,399			8	$6,399
HOME FURN.	6	$3,893	6	$3,302	12	$7,195
EAT DRINK	13	$12,352	27	$14,944	40	$27,296
SPECIALTY	37	$20,021	62	$9,308	99	$29,329
SERVICES	49	$25,455	90	$16,382	139	$41,837
WHOLESALE	16	$47,024	42	$65,061	58	$112,085
MISC.	26	$50,035	59	$28,281	85	$78,316
* TOTAL *	193	$234,104	351	$205,551	544	$439,655

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	7	$21,555			7	$21,555
GEN. MDSE.						
FOOD	6	$17,413			6	$17,413
MOTOR VEH.	22	$14,417	8	$905	30	$15,322
APPAREL	6	$7,428			6	$7,428
HOME FURN.	10	$5,703			10	$5,703
EAT DRINK	15	$15,838			15	$15,838
SPECIALTY	34	$14,167	18	$4,824	52	$18,991
SERVICES	68	$20,928	30	$6,943	98	$27,871
WHOLESALE	19	$43,020	17	$4,490	36	$47,510
MISC.	26	$91,138	23	$12,089	49	$103,227
* TOTAL *	213	$251,607	96	$29,251	309	$280,858

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

CLAY CLASS	SPENCER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$73,947	17	$20,634	24	$94,581
BLDG. MTL.	25	$45,415	12	$10,663	37	$56,078
GEN. MDSE.	12	$155,400			12	$155,400
FOOD	11	$36,369	7	$2,011	18	$38,380
MOTOR VEH.	28	$74,615	20	$7,283	48	$81,898
APPAREL	33	$55,553			33	$55,553
HOME FURN.	29	$48,644	7	$2,957	36	$51,601
EAT DRINK	37	$51,338	16	$5,848	53	$57,186
SPECIALTY	96	$85,273	46	$3,815	142	$89,088
SERVICES	138	$68,324	63	$4,356	201	$72,680
WHOLESALE	53	$88,715	44	$91,964	97	$180,679
MISC.	49	$29,397	47	$23,234	96	$52,631
* TOTAL *	518	$812,990	279	$172,765	797	$985,755

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$54,225
BLDG. MTL.	39	$74,055
GEN. MDSE.	15	$16,992
FOOD	26	$19,115
MOTOR VEH.	59	$30,836
APPAREL	7	$12,761
HOME FURN.	22	$16,562
EAT DRINK	63	$34,863
SPECIALTY	121	$36,587
SERVICES	212	$41,406
WHOLESALE	102	$202,477
MISC.	87	$20,019
* TOTAL *	785	$559,898

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$184,787				
BLDG. MTL.	20	$66,349	5	$9,206		
GEN. MDSE.	13	$330,518				
FOOD	25	$87,690				
MOTOR VEH.	64	$139,961	13	$5,817	6	$774
APPAREL	21	$33,520				
HOME FURN.	37	$79,225	10	$11,232		
EAT DRINK	83	$131,595	20	$15,465	9	$8,714
SPECIALTY	155	$201,964	18	$21,054	14	$1,331
SERVICES	260	$120,729	56	$10,645	35	$8,752
WHOLESALE	47	$60,608	30	$59,766		
MISC.	85	$84,389	31	$110,415	18	$17,188
* TOTAL *	821	$1,521,335	183	$243,800	82	$36,759

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$16,915	33	$201,702
BLDG. MTL.	15	$14,611	40	$90,166
GEN. MDSE.			13	$330,518
FOOD	10	$3,439	35	$91,129
MOTOR VEH.	28	$26,039	111	$172,591
APPAREL			21	$33,520
HOME FURN.	7	$4,915	54	$95,372
EAT DRINK	34	$13,841	146	$169,615
SPECIALTY	52	$5,419	239	$229,768
SERVICES	141	$34,547	492	$174,873
WHOLESALE	47	$56,391	124	$176,765
MISC.	47	$10,266	181	$222,258
* TOTAL *	403	$186,383	1,489	$1,988,277

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

CRAWFORD CLASS	DENISON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$56,728	18	$27,745	23	$84,473
BLDG. MTL.	13	$33,655	14	$12,317	27	$45,972
GEN. MDSE.	8	$64,202			8	$64,202
FOOD	8	$18,665	14	$5,394	22	$24,059
MOTOR VEH.	21	$21,328	31	$21,553	52	$42,881
APPAREL	14	$20,507			14	$20,507
HOME FURN.	13	$9,872	11	$543	24	$10,415
EAT DRINK	32	$37,327	32	$15,813	64	$53,140
SPECIALTY	43	$35,805	50	$10,385	93	$46,190
SERVICES	71	$25,931	125	$21,694	196	$47,625
WHOLESALE	21	$39,951	50	$40,601	71	$80,552
MISC.	39	$14,280	48	$14,393	87	$28,673
* TOTAL *	288	$378,251	393	$170,438	681	$548,689

DALLAS CLASS	PERRY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			29	$93,784	29	$93,784
BLDG. MTL.	7	$16,290	28	$23,503	35	$39,793
GEN. MDSE.	8	$49,162	17	$17,375	25	$66,537
FOOD			18	$11,285	18	$11,285
MOTOR VEH.	18	$28,101	58	$33,443	76	$61,544
APPAREL	13	$18,359	8	$3,114	21	$21,473
HOME FURN.	9	$7,240	17	$7,418	26	$14,658
EAT DRINK	17	$13,347	36	$19,796	53	$33,143
SPECIALTY	42	$22,675	123	$22,057	165	$44,732
SERVICES	100	$52,153	204	$67,064	304	$119,217
WHOLESALE	25	$42,587	77	$129,127	102	$171,714
MISC.	36	$81,704	85	$46,942	121	$128,646
* TOTAL *	275	$331,618	700	$474,908	975	$806,526

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			12	$7,450	12	$7,450
GEN. MDSE.	5	$7,609			5	$7,609
FOOD			5	$1,263	5	$1,263
MOTOR VEH.	13	$12,592	10	$1,726	23	$14,318
APPAREL	6	$7,100			6	$7,100
HOME FURN.						
EAT DRINK	11	$6,420	6	$2,382	17	$8,802
SPECIALTY	24	$15,433	37	$7,122	61	$22,555
SERVICES	58	$18,067	37	$4,178	95	$22,245
WHOLESALE	7	$21,434	28	$28,867	35	$50,301
MISC.	34	$66,706	26	$7,203	60	$73,909
* TOTAL *	158	$155,361	161	$60,191	319	$215,552

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$19,498	10	$19,498
BLDG. MTL.			12	$12,997	12	$12,997
GEN. MDSE.			7	$11,632	7	$11,632
FOOD			6	$7,217	6	$7,217
MOTOR VEH.	7	$5,868	21	$5,802	28	$11,690
APPAREL			6	$3,846	6	$3,846
HOME FURN.			11	$6,185	11	$6,185
EAT DRINK	8	$6,477	16	$7,422	24	$13,899
SPECIALTY	19	$4,841	45	$9,291	64	$14,132
SERVICES	21	$3,347	64	$9,985	85	$13,332
WHOLESALE	8	$10,092	29	$19,254	37	$29,346
MISC.	23	$27,397	25	$7,783	48	$35,180
* TOTAL *	86	$58,042	252	$120,912	338	$178,954

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$7,077	14	$7,077
BLDG. MTL.	11	$44,478	14	$21,122	25	$65,600
GEN. MDSE.	6	$42,201			6	$42,201
FOOD			11	$6,366	11	$6,366
MOTOR VEH.	23	$43,213	17	$6,727	40	$49,940
APPAREL	11	$16,265			11	$16,265
HOME FURN.	6	$6,248	7	$4,313	13	$10,561
EAT DRINK	13	$12,623	22	$9,755	35	$22,378
SPECIALTY	40	$25,559	38	$4,233	78	$29,792
SERVICES	68	$13,590	91	$14,820	159	$28,410
WHOLESALE	24	$62,057	57	$82,036	81	$144,093
MISC.	31	$106,488	57	$25,517	81	$130,519
* TOTAL *	233	$372,722	321	$180,480	554	$553,202

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$227,237				
BLDG. MTL.	18	$37,089			9	$8,028
GEN. MDSE.	10	$234,530	5	$132,195		
FOOD	42	$78,439			7	$7,268
MOTOR VEH.	44	$62,671	8	$22,330	36	$16,344
APPAREL	29	$61,392	22	$55,954		
HOME FURN.	45	$67,984	5	$12,970	6	$6,895
EAT DRINK	76	$118,417	9	$22,910	11	$8,534
SPECIALTY	161	$97,122	24	$55,379	57	$11,818
SERVICES	214	$123,591	40	$17,237	68	$7,570
WHOLESALE	64	$159,056	11	$33,703	27	$90,007
MISC.	80	$62,870	19	$44,527	63	$16,759
* TOTAL *	789	$1,330,398	147	$397,205	284	$173,231

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$227,237
BLDG. MTL.	27	$45,117
GEN. MDSE.	15	$366,725
FOOD	49	$85,707
MOTOR VEH.	88	$101,345
APPAREL	51	$117,346
HOME FURN.	56	$87,849
EAT DRINK	95	$149,861
SPECIALTY	247	$164,319
SERVICES	322	$148,406
WHOLESALE	102	$282,766
MISC.	162	$124,156
* TOTAL *	1,220	$1,900,834

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$39,984	22	$43,726	27	$83,710
BLDG. MTL.			12	$10,031	12	$10,031
GEN. MDSE.			5	$9,290	5	$9,290
FOOD			7	$4,852	7	$4,852
MOTOR VEH.	12	$16,641	34	$19,837	46	$36,478
APPAREL	8	$18,706	9	$3,720	17	$22,426
HOME FURN.	14	$10,975	13	$5,740	27	$16,715
EAT DRINK	16	$11,989	47	$32,403	63	$44,392
SPECIALTY	46	$49,882	72	$15,009	118	$64,891
SERVICES	63	$17,648	143	$29,179	206	$46,827
WHOLESALE	13	$7,151	41	$45,138	54	$52,269
MISC.	32	$43,985	61	$11,628	93	$55,613
* TOTAL *	209	$216,961	466	$230,553	675	$447,514

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$374,306			15	$21,261
BLDG. MTL.	52	$135,630			16	$51,812
GEN. MDSE.	18	$773,467	6	$27,733		
FOOD	51	$127,694	6	$5,420	15	$8,824
MOTOR VEH.	96	$121,036	11	$11,561	33	$38,492
APPAREL	63	$143,117	8	$8,610		
HOME FURN.	73	$99,465	7	$17,350	8	$9,840
EAT DRINK	159	$247,239	14	$12,220	55	$43,968
SPECIALTY	345	$327,969	24	$19,454	72	$12,283
SERVICES	442	$312,705	47	$26,309	150	$34,158
WHOLESALE	131	$241,676	14	$85,688	76	$98,866
MISC.	142	$99,533	15	$51,996	96	$37,655
* TOTAL *	1,589	$3,003,837	152	$266,341	536	$357,159

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$395,567
BLDG. MTL.	68	$187,442
GEN. MDSE.	24	$801,200
FOOD	72	$141,938
MOTOR VEH.	140	$171,089
APPAREL	71	$151,727
HOME FURN.	86	$126,655
EAT DRINK	228	$303,427
SPECIALTY	441	$359,706
SERVICES	639	$373,172
WHOLESALE	221	$426,230
MISC.	253	$189,184
* TOTAL *	2,277	$3,627,337

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$73,970	10	$20,574	16	$94,544
BLDG. MTL.	8	$18,959	7	$8,008	15	$26,967
GEN. MDSE.	10	$59,225			10	$59,225
FOOD	5	$21,421			5	$21,421
MOTOR VEH.	19	$23,531	17	$4,086	36	$27,617
APPAREL	8	$31,866			8	$31,866
HOME FURN.	11	$10,693			11	$10,693
EAT DRINK	19	$25,134	10	$6,757	29	$31,891
SPECIALTY	51	$28,812	34	$7,596	85	$36,408
SERVICES	83	$20,715	60	$7,046	143	$27,761
WHOLESALE	23	$58,916	25	$33,147	48	$92,063
MISC.	32	$7,956	37	$12,453	69	$20,409
* TOTAL *	275	$381,198	200	$99,667	475	$480,865

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$64,993	5	$40,415	27	$27,204
BLDG. MTL.	11	$18,721			19	$25,913
GEN. MDSE.	9	$50,167			6	$44,141
FOOD	7	$18,040			19	$9,738
MOTOR VEH.	20	$21,758	12	$11,627	35	$23,300
APPAREL	16	$17,883				
HOME FURN.	13	$12,354			8	$599
EAT DRINK	23	$24,792	10	$6,119	36	$19,725
SPECIALTY	60	$36,256	24	$12,882	49	$5,231
SERVICES	77	$41,252	31	$11,756	122	$23,130
WHOLESALE	24	$51,601	11	$27,267	58	$144,517
MISC.	25	$8,813	27	$53,715	57	$17,467
* TOTAL *	290	$366,630	120	$163,783	436	$341,065

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$132,692
BLDG. MTL.	30	$44,634
GEN. MDSE.	15	$94,308
FOOD	26	$27,778
MOTOR VEH.	67	$56,685
APPAREL	16	$17,683
HOME FURN.	21	$12,953
EAT DRINK	69	$50,636
SPECIALTY	133	$57,369
SERVICES	230	$73,160
WHOLESALE	93	$223,385
MISC.	109	$79,995
* TOTAL *	846	$871,478

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$79,600	13	$17,577	19	$97,177
BLDG. MTL.	10	$30,455	14	$11,601	24	$42,056
GEN. MDSE.	9	$91,306	5	$3,236	14	$94,542
FOOD	6	$23,225	11	$2,583	17	$25,808
MOTOR VEH.	24	$29,742	18	$11,564	42	$41,306
APPAREL	17	$23,278			17	$23,278
HOME FURN.	14	$15,854	11	$2,023	25	$17,877
EAT DRINK	20	$29,884	16	$6,635	36	$36,519
SPECIALTY	71	$52,593	56	$3,307	127	$55,900
SERVICES	102	$30,868	98	$16,672	200	$47,540
WHOLESALE	29	$38,738	40	$77,434	69	$116,172
MISC.	37	$16,886	60	$11,273	97	$28,159
* TOTAL *	345	$462,429	342	$163,905	687	$626,334

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$71,079	14	$18,400	20	$89,479
BLDG. MTL.	7	$21,592	12	$6,749	19	$28,341
GEN. MDSE.						
FOOD	5	$4,972	7	$1,168	12	$6,140
MOTOR VEH.	16	$25,002	19	$7,550	35	$32,552
APPAREL	9	$12,074			9	$12,074
HOME FURN.	12	$3,980	7	$2,056	19	$6,036
EAT DRINK	22	$20,246	13	$4,872	35	$25,118
SPECIALTY	40	$21,696	38	$5,440	78	$27,136
SERVICES	55	$21,231	57	$8,233	112	$29,464
WHOLESALE	21	$57,352	46	$101,837	67	$159,189
MISC.	33	$33,024	45	$16,679	78	$49,703
* TOTAL *	226	$292,248	258	$172,984	484	$465,232

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$26,193
BLDG. MTL.	17	$14,893
GEN. MDSE.	9	$39,411
FOOD	7	$19,631
MOTOR VEH.	24	$18,579
APPAREL	6	$7,617
HOME FURN.	10	$4,308
EAT DRINK	26	$16,157
SPECIALTY	54	$10,364
SERVICES	99	$27,150
WHOLESALE	34	$56,609
MISC.	35	$12,391
* TOTAL *	339	$253,303

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

GREENE CLASS	JEFFERSON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			11	$9,108	11	$9,108
BLDG. MTL.	10	$18,235	11	$5,543	21	$23,778
GEN. MDSE.	5	$21,146			5	$21,146
FOOD			6	$3,143	6	$3,143
MOTOR VEH.	12	$18,722	25	$7,036	37	$25,758
APPAREL	10	$10,435			10	$10,435
HOME FURN.	9	$4,914			9	$4,914
EAT DRINK	15	$13,061	15	$6,335	30	$19,396
SPECIALTY	48	$21,218	32	$1,678	80	$22,896
SERVICES	69	$21,250	71	$11,845	140	$33,095
WHOLESALE	20	$33,534	38	$88,446	58	$121,980
MISC.	36	$93,514	41	$9,941	77	$103,455
* TOTAL *	234	$256,029	250	$143,075	484	$399,104

GRUNDY CLASS	GRUNDY CENTER* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$40,178	14	$26,142	20	$66,320
BLDG. MTL.	5	$3,039	9	$8,321	14	$11,360
GEN. MDSE.			7	$4,239	7	$4,239
FOOD			10	$8,220	10	$8,220
MOTOR VEH.	17	$14,276	25	$11,914	42	$26,190
APPAREL	5	$5,531			5	$5,531
HOME FURN.			17	$3,226	17	$3,226
EAT DRINK	8	$4,285	24	$17,159	32	$21,444
SPECIALTY	28	$11,639	51	$8,208	79	$19,847
SERVICES	31	$6,897	99	$15,191	130	$22,088
WHOLESALE	13	$89,893	52	$114,758	65	$204,651
MISC.	26	$38,042	44	$16,762	70	$54,804
* TOTAL *	139	$213,780	352	$234,140	491	$447,920

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$78,723
BLDG. MTL.	16	$23,901
GEN. MDSE.	8	$7,052
FOOD	15	$12,928
MOTOR VEH.	34	$16,214
APPAREL	8	$6,389
HOME FURN.	10	$6,583
EAT DRINK	33	$19,171
SPECIALTY	75	$16,810
SERVICES	144	$15,442
WHOLESALE	52	$79,491
MISC.	63	$15,744
* TOTAL *	481	$298,448

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$55,615	21	$29,508	26	$85,123
BLDG. MTL.	13	$34,043	16	$15,159	29	$49,202
GEN. MDSE.	8	$50,866			8	$50,866
FOOD	9	$24,209	6	$4,091	15	$28,300
MOTOR VEH.	24	$18,949	31	$13,230	55	$32,179
APPAREL	8	$16,864			8	$16,864
HOME FURN.	9	$10,905	10	$1,435	19	$12,340
EAT DRINK	25	$24,471	23	$19,794	48	$44,265
SPECIALTY	74	$47,790	54	$12,766	128	$60,556
SERVICES	102	$44,137	98	$30,518	200	$74,655
WHOLESALE	30	$21,807	48	$127,587	78	$149,394
MISC.	47	$9,142	49	$7,492	96	$16,634
* TOTAL *	354	$358,818	356	$261,580	710	$620,398

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

HANCOCK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$86,475
BLDG. MTL.	22	$26,936
GEN. MDSE.	13	$10,276
FOOD	16	$12,671
MOTOR VEH.	28	$14,661
APPAREL	8	$16,769
HOME FURN.	11	$11,507
EAT DRINK	30	$16,418
SPECIALTY	68	$34,641
SERVICES	147	$45,539
WHOLESALE	62	$147,068
MISC.	61	$18,897
* TOTAL *	485	$441,858

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$90,542			19	$26,848
BLDG. MTL.	5	$12,676	5	$6,794	22	$45,257
GEN. MDSE.	8	$68,192				
FOOD	8	$20,324			12	$7,840
MOTOR VEH.	21	$18,707	13	$8,231	34	$26,749
APPAREL	15	$21,047	5	$3,875	5	$2,147
HOME FURN.	9	$14,251			17	$9,169
EAT DRINK	19	$20,976	8	$5,503	23	$14,051
SPECIALTY	49	$36,359	26	$12,839	80	$10,364
SERVICES	86	$29,933	47	$9,611	120	$15,840
WHOLESALE	19	$61,265	12	$22,701	62	$178,416
MISC.	29	$8,174	36	$53,546	73	$21,423
* TOTAL *	275	$402,446	152	$123,100	467	$359,904

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1961

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$117,390
BLDG. MTL.	32	$64,527
GEN. MDSE.	8	$68,192
FOOD	20	$30,164
MOTOR VEH.	68	$53,687
APPAREL	25	$27,069
HOME FURN.	26	$23,420
EAT DRINK	50	$40,530
SPECIALTY	155	$59,567
SERVICES	253	$55,384
WHOLESALE	93	$262,377
MISC.	138	$83,143
* TOTAL *	894	$885,450

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$52,252	16	$52,252
BLDG. MTL.	6	$9,199	14	$18,915	20	$28,114
GEN. MDSE.	5	$14,842	5	$4,025	10	$18,867
FOOD	5	$7,225	16	$12,711	21	$19,936
MOTOR VEH.	16	$12,235	37	$15,286	53	$27,521
APPAREL			5	$4,812	5	$4,812
HOME FURN.			12	$10,226	12	$10,226
EAT DRINK	18	$20,795	30	$14,773	48	$35,568
SPECIALTY	20	$10,062	66	$8,789	86	$18,851
SERVICES	45	$8,068	112	$20,338	157	$28,406
WHOLESALE	12	$33,096	50	$48,891	62	$81,987
MISC.	21	$42,448	48	$10,376	69	$52,824
* TOTAL *	148	$157,970	411	$221,394	559	$379,364

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$88,282	14	$27,162	20	$115,444
BLDG. MTL.	11	$26,736	14	$21,195	25	$47,931
GEN. MDSE.	8	$57,484			8	$57,484
FOOD	6	$23,201	8	$5,185	14	$28,386
MOTOR VEH.	23	$17,104	29	$21,104	52	$38,208
APPAREL	14	$17,993			14	$17,993
HOME FURN.	8	$8,027	9	$13,068	17	$21,095
EAT DRINK	18	$26,146	9	$5,751	27	$31,897
SPECIALTY	52	$36,330	49	$5,671	101	$42,001
SERVICES	77	$16,454	107	$22,118	184	$38,572
WHOLESALE	21	$43,733	48	$67,301	69	$111,034
MISC.	30	$16,425	72	$43,303	102	$59,728
* TOTAL *	274	$377,915	359	$231,858	633	$609,773

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$79,632	8	$3,859	13	$83,491
BLDG. MTL.	10	$28,689	11	$11,289	21	$39,978
GEN. MDSE.	7	$16,566			7	$16,566
FOOD			11	$2,713	11	$2,713
MOTOR VEH.	17	$15,746	12	$8,030	29	$23,776
APPAREL	8	$7,555			8	$7,555
HOME FURN.						
EAT DRINK	14	$8,169	21	$10,312	35	$18,481
SPECIALTY	21	$9,721	35	$10,019	56	$19,740
SERVICES	55	$14,420	63	$7,464	118	$21,884
WHOLESALE	19	$62,704	37	$58,870	56	$121,574
MISC.	34	$24,794	40	$7,467	74	$32,261
* TOTAL *	190	$267,996	238	$120,023	428	$388,019

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$72,072	15	$10,006	20	$82,078
BLDG. MTL.	11	$19,749	12	$6,144	23	$25,893
GEN. MDSE.						
FOOD	5	$20,765	7	$1,668	12	$22,433
MOTOR VEH.	20	$22,096	19	$16,594	39	$38,690
APPAREL	11	$14,615			11	$14,615
HOME FURN.	9	$9,507			9	$9,507
EAT DRINK	13	$12,475	22	$9,124	35	$21,599
SPECIALTY	35	$16,618	43	$3,091	78	$19,709
SERVICES	56	$24,072	72	$10,081	128	$34,153
WHOLESALE	29	$79,549	32	$22,443	61	$101,992
MISC.	35	$52,554	41	$8,053	76	$60,607
* TOTAL *	229	$344,072	263	$87,204	492	$431,276

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$50,124
BLDG. MTL.	14	$43,209
GEN. MDSE.	5	$10,928
FOOD	11	$11,250
MOTOR VEH.	28	$23,476
APPAREL	9	$7,329
HOME FURN.	11	$5,768
EAT DRINK	20	$11,856
SPECIALTY	52	$16,053
SERVICES	90	$19,939
WHOLESALE	52	$81,625
MISC.	45	$22,193
* TOTAL *	352	$303,750

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	14	$79,602
BLDG. MTL.	16	$28,027
GEN. MDSE.	8	$9,562
FOOD	19	$26,441
MOTOR VEH.	58	$44,410
APPAREL	14	$7,682
HOME FURN.	14	$30,638
EAT DRINK	36	$93,702
SPECIALTY	101	$41,604
SERVICES	160	$72,944
WHOLESALE	59	$104,037
MISC.	75	$55,914
* TOTAL *	576	$594,763

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$58,990	19	$23,674	25	$82,664
BLDG. MTL.	8	$20,236	13	$37,472	21	$57,708
GEN. MDSE.	5	$47,617			5	$47,617
FOOD	6	$20,178	17	$7,335	23	$27,513
MOTOR VEH.	27	$28,113	25	$15,727	52	$43,840
APPAREL	17	$16,774			17	$16,774
HOME FURN.	11	$15,306	12	$1,579	23	$16,885
EAT DRINK	30	$24,935	37	$20,908	67	$45,843
SPECIALTY	45	$37,893	85	$29,963	130	$67,876
SERVICES	92	$22,764	149	$25,894	241	$48,658
WHOLESALE	17	$15,804	47	$86,942	64	$102,746
MISC.	34	$19,220	50	$15,162	84	$34,362
* TOTAL *	298	$327,830	454	$264,676	752	$592,506

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$123,498	24	$95,945	32	$219,443
BLDG. MTL.	16	$34,427	29	$35,813	45	$70,240
GEN. MDSE.	14	$109,437	7	$6,224	21	$115,661
FOOD	12	$63,036	13	$8,429	25	$71,465
MOTOR VEH.	38	$35,945	48	$33,825	86	$69,770
APPAREL	21	$24,095			21	$24,095
HOME FURN.	29	$41,277	18	$5,743	47	$47,020
EAT DRINK	35	$52,526	26	$18,282	61	$70,808
SPECIALTY	115	$68,992	110	$26,027	225	$95,019
SERVICES	154	$90,558	181	$39,364	335	$129,922
WHOLESALE	35	$45,820	75	$139,023	110	$184,843
MISC.	50	$33,074	75	$36,658	125	$69,732
* TOTAL *	527	$722,685	606	$445,333	1,133	$1,168,018

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$81,889	8	$2,497	14	$84,386
BLDG. MTL.	13	$34,242	7	$6,035	20	$40,277
GEN. MDSE.	7	$56,327			7	$56,327
FOOD	11	$29,370			11	$29,370
MOTOR VEH.	23	$27,802	16	$12,952	39	$40,754
APPAREL	11	$25,691			11	$25,691
HOME FURN.	15	$14,968			15	$14,986
EAT DRINK	27	$29,017	7	$2,030	34	$31,047
SPECIALTY	77	$40,556	21	$3,178	98	$43,734
SERVICES	98	$26,406	77	$8,674	175	$35,080
WHOLESALE	29	$60,123	22	$34,219	51	$94,342
MISC.	41	$30,793	32	$3,278	73	$34,071
* TOTAL *	358	$457,204	190	$72,863	548	$530,067

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

JOHNSON CLASS	IOWA CITY* NO. OF BUS.	 COMPUTED TAX	CORALVILLE NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	11	$317,111			12	$8,250
BLDG. MTL.	23	$56,021	6	$47,442	21	$38,243
GEN. MDSE.	14	$359,864			5	$3,663
FOOD	31	$148,246			11	$6,171
MOTOR VEH.	60	$84,894	22	$22,678	26	$15,265
APPAREL	61	$120,367			5	$1,518
HOME FURN.	68	$77,394	11	$18,885	17	$9,570
EAT DRINK	90	$225,668	32	$98,489	28	$68,969
SPECIALTY	277	$344,721	31	$26,446	100	$21,505
SERVICES	288	$220,255	60	$42,869	164	$48,970
WHOLESALE	61	$115,465	13	$31,648	57	$53,128
MISC.	123	$116,859	42	$85,371	93	$14,949
* TOTAL *	1,107	$2,186,865	217	$373,828	539	$290,201

JOHNSON CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	23	$325,361
BLDG. MTL.	50	$141,706
GEN. MDSE.	19	$363,527
FOOD	42	$154,417
MOTOR VEH.	108	$122,837
APPAREL	66	$121,885
HOME FURN.	96	$105,849
EAT DRINK	150	$393,126
SPECIALTY	408	$392,672
SERVICES	512	$312,094
WHOLESALE	131	$200,241
MISC.	258	$217,179
* TOTAL *	1,863	$2,850,894

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

JONES CLASS	ANAMOSA* NO. OF BUS.	COMPUTED TAX	MONTICELLO NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$117,848			16	$13,042
BLDG. MTL.	6	$11,486	6	$10,323	14	$15,060
GEN. MDSE.	5	$20,411	6	$19,211		
FOOD			8	$9,500	11	$1,815
MOTOR VEH.	16	$10,941	20	$22,128	30	$23,294
APPAREL	5	$3,804	5	$2,961		
HOME FURN.	5	$4,494	10	$8,167	10	$908
EAT DRINK	7	$5,506	11	$10,199	21	$14,739
SPECIALTY	27	$9,608	40	$23,223	51	$9,229
SERVICES	46	$11,780	47	$11,733	113	$11,187
WHOLESALE	13	$16,636	27	$70,741	49	$42,061
MISC.	22	$13,823	32	$65,182	59	$14,396
* TOTAL *	160	$226,337	212	$253,368	374	$145,731

JONES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$130,890
BLDG. MTL.	26	$36,669
GEN. MDSE.	11	$39,622
FOOD	19	$11,315
MOTOR VEH.	66	$56,363
APPAREL	10	$6,765
HOME FURN.	25	$13,569
EAT DRINK	39	$30,444
SPECIALTY	118	$42,060
SERVICES	208	$34,700
WHOLESALE	89	$129,438
MISC.	113	$93,401
* TOTAL *	746	$625,436

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$44,825
BLDG. MTL.	22	$22,240
GEN. MDSE.		
FOOD	16	$8,435
MOTOR VEH.	41	$29,122
APPAREL	7	$4,466
HOME FURN.	13	$10,958
EAT DRINK	37	$18,941
SPECIALTY	88	$28,764
SERVICES	165	$28,496
WHOLESALE	84	$101,635
MISC.	67	$25,499
* TOTAL *	559	$323,381

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$16,454	24	$16,454
BLDG. MTL.	10	$15,593	20	$23,289	30	$38,882
GEN. MDSE.	11	$87,170	6	$7,834	17	$95,004
FOOD	6	$23,043	16	$6,285	22	$29,328
MOTOR VEH.	21	$27,805	35	$30,114	56	$57,919
APPAREL	13	$17,896	5	$1,809	18	$19,705
HOME FURN.	14	$20,766	9	$5,225	23	$25,991
EAT DRINK	21	$27,551	28	$13,937	49	$41,488
SPECIALTY	58	$48,705	83	$26,415	141	$75,120
SERVICES	85	$31,047	120	$22,353	205	$53,400
WHOLESALE	39	$132,930	76	$153,386	115	$286,316
MISC.	37	$73,548	74	$30,975	111	$104,523
* TOTAL *	315	$506,054	496	$338,076	811	$844,130

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

LEE CLASS	FT MADISON* NO. OF BUS.	 COMPUTED TAX	KEOKUK NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$61,255	8	$112,426	17	$28,286
BLDG. MTL.	10	$30,815	10	$31,088	16	$11,202
GEN. MDSE.	7	$63,476	11	$119,332	5	$37,460
FOOD	8	$23,082	11	$42,691	11	$24,264
MOTOR VEH.	36	$28,995	29	$38,749	27	$14,914
APPAREL	12	$20,547	18	$38,251		
HOME FURN.	15	$21,363	20	$21,125	16	$14,974
EAT DRINK	29	$37,602	43	$55,729	26	$19,675
SPECIALTY	63	$38,921	64	$60,987	79	$20,271
SERVICES	102	$37,377	126	$58,314	136	$36,869
WHOLESALE	20	$51,098	29	$49,191	59	$133,013
MISC.	32	$15,329	62	$94,552	86	$31,055
* TOTAL *	339	$429,860	431	$722,435	478	$371,985

LEE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	30	$201,967
BLDG. MTL.	36	$73,105
GEN. MDSE.	23	$220,268
FOOD	30	$90,037
MOTOR VEH.	92	$82,658
APPAREL	30	$58,798
HOME FURN.	51	$57,462
EAT DRINK	98	$113,006
SPECIALTY	206	$120,179
SERVICES	364	$132,560
WHOLESALE	108	$233,302
MISC.	180	$140,936
* TOTAL *	1,248	$1,524,280

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$838,380	5	$136,331		
BLDG. MTL.	65	$308,694	13	$21,604		
GEN. MDSE.	29	$1,389,661				
FOOD	78	$263,518	11	$59,952		
MOTOR VEH.	183	$247,038	34	$61,458		
APPAREL	129	$263,343	8	$9,058		
HOME FURN.	135	$257,053	20	$23,470		
EAT DRINK	254	$532,571	32	$76,187	7	$6,265
SPECIALTY	670	$664,244	112	$64,526	23	$5,471
SERVICES	843	$704,323	122	$64,937	25	$7,915
WHOLESALE	279	$1,035,609	47	$50,379	8	$2,006
MISC.	297	$415,262	58	$26,344	31	$64,157
* TOTAL *	2,985	$6,919,696	462	$596,246	94	$105,816

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$23,429	55	$998,140
BLDG. MTL.	40	$48,078	118	$378,376
GEN. MDSE.	8	$4,608	37	$1,394,269
FOOD	16	$13,085	105	$336,555
MOTOR VEH.	55	$34,859	272	$343,355
APPAREL	10	$977	147	$273,378
HOME FURN.	17	$1,827	172	$282,350
EAT DRINK	48	$23,236	341	$636,259
SPECIALTY	148	$25,023	953	$759,264
SERVICES	231	$36,713	1,221	$813,886
WHOLESALE	93	$132,531	427	$1,220,527
MISC.	150	$39,738	536	$567,501
* TOTAL *	843	$384,104	4,384	$8,005,862

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

LOUISA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	15	$33,271
BLDG. MTL.	11	$12,037
GEN. MDSE.	6	$6,448
FOOD	7	$9,212
MOTOR VEH.	25	$23,722
APPAREL	5	$2,734
HOME FURN.	12	$8,411
EAT DRINK	26	$27,533
SPECIALTY	58	$17,433
SERVICES	87	$13,212
WHOLESALE	38	$100,744
MISC.	37	$8,692
* TOTAL *	327	$263,449

LUCAS CLASS	CHARITON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			6	$2,850	6	$2,850
BLDG. MTL.	7	$14,462			7	$14,462
GEN. MDSE.	5	$37,680			5	$37,680
FOOD			6	$1,488	6	$1,488
MOTOR VEH.	21	$17,591	8	$10,166	29	$27,757
APPAREL	12	$14,505			12	$14,505
HOME FURN.	5	$4,087			5	$4,087
EAT DRINK	18	$16,764	9	$3,993	27	$20,757
SPECIALTY	51	$20,013	28	$10,001	79	$30,014
SERVICES	74	$21,865	36	$3,998	110	$25,863
WHOLESALE	10	$10,483	21	$26,151	31	$36,634
MISC.	29	$64,120	17	$8,575	46	$72,695
* TOTAL *	232	$221,570	133	$67,222	365	$288,792

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$28,461	15	$7,921	21	$36,382
BLDG. MTL.			15	$14,731	15	$14,731
GEN. MDSE.						
FOOD			11	$4,289	11	$4,289
MOTOR VEH.	11	$5,378	27	$17,488	38	$22,866
APPAREL	5	$7,562			5	$7,562
HOME FURN.			10	$6,959	10	$6,959
EAT DRINK	9	$4,561	21	$11,823	30	$16,384
SPECIALTY	19	$7,591	52	$6,420	71	$14,011
SERVICES	38	$16,344	91	$11,621	129	$27,965
WHOLESALE	12	$30,494	55	$53,872	67	$84,366
MISC.	32	$29,213	56	$26,214	88	$55,427
* TOTAL *	132	$129,604	353	$161,336	485	$290,942

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$5,206	7	$5,206
BLDG. MTL.	8	$18,545	6	$5,192	14	$23,737
GEN. MDSE.	7	$18,835	5	$1,245	12	$20,080
FOOD						
MOTOR VEH.	16	$22,405	15	$5,304	31	$27,709
APPAREL	10	$18,359			10	$18,359
HOME FURN.	8	$4,908			8	$4,908
EAT DRINK	12	$8,099	15	$8,314	27	$16,413
SPECIALTY	32	$18,635	49	$6,159	81	$24,794
SERVICES	65	$18,470	61	$5,033	126	$23,503
WHOLESALE	10	$31,283	32	$25,363	42	$56,646
MISC.	29	$46,744	42	$5,185	71	$51,929
* TOTAL *	197	$206,283	232	$67,001	429	$273,284

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$104,696	14	$9,643	20	$114,339
BLDG. MTL.	16	$32,422	14	$9,984	30	$42,406
GEN. MDSE.	12	$113,682			12	$113,682
FOOD	12	$40,598	7	$1,632	19	$42,230
MOTOR VEH.	44	$35,256	13	$3,900	57	$39,156
APPAREL	21	$28,364	8	$1,646	29	$30,010
HOME FURN.	16	$30,649	7	$376	23	$31,025
EAT DRINK	35	$45,769	14	$5,159	49	$50,928
SPECIALTY	102	$68,676	58	$4,229	160	$72,905
SERVICES	131	$46,577	90	$14,854	221	$61,431
WHOLESALE	40	$96,141	33	$35,199	73	$131,340
MISC.	64	$48,772	60	$12,470	124	$61,242
* TOTAL *	499	$691,602	318	$99,092	817	$790,694

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$88,902	5	$49,309	19	$23,147
BLDG. MTL.	12	$21,216	11	$39,962	14	$18,943
GEN. MDSE.	7	$48,324	6	$23,679	7	$8,115
FOOD	9	$23,262	6	$14,297	9	$2,862
MOTOR VEH.	28	$20,707	18	$17,561	23	$6,936
APPAREL	16	$18,197	13	$17,791		
HOME FURN.	13	$6,650	9	$20,403	11	$5,606
EAT DRINK	29	$34,527	15	$16,936	15	$11,705
SPECIALTY	37	$31,940	42	$26,345	63	$4,729
SERVICES	85	$39,249	72	$27,916	94	$17,285
WHOLESALE	21	$40,318	21	$45,809	44	$33,109
MISC.	19	$9,152	35	$16,753	31	$3,391
* TOTAL *	281	$382,444	253	$316,763	330	$128,828

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

MARION CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	29	$161,358
BLDG. MTL.	37	$80,121
GEN. MDSE.	20	$80,118
FOOD	24	$40,421
MOTOR VEH.	69	$45,204
APPAREL	29	$35,988
HOME FURN.	33	$32,659
EAT DRINK	59	$63,168
SPECIALTY	142	$63,014
SERVICES	251	$77,452
WHOLESALE	86	$119,236
MISC.	85	$29,296
* TOTAL *	864	$828,035

MARSHALL CLASS	MARSHALLTOWN* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$258,443	18	$16,696	24	$275,139
BLDG. MTL.	27	$78,508	9	$9,607	36	$88,115
GEN. MDSE.	11	$206,406			11	$206,406
FOOD	23	$82,120	10	$3,937	33	$86,057
MOTOR VEH.	58	$56,982	27	$18,306	85	$75,288
APPAREL	38	$75,416			38	$75,416
HOME FURN.	48	$74,143	9	$2,578	57	$76,721
EAT DRINK	67	$100,404	24	$15,563	91	$115,967
SPECIALTY	173	$162,318	78	$7,664	251	$169,982
SERVICES	227	$121,622	112	$26,278	339	$147,900
WHOLESALE	59	$68,898	64	$67,352	123	$136,250
MISC.	72	$105,580	51	$17,446	123	$123,026
* TOTAL *	809	$1,390,840	402	$185,427	1,211	$1,576,267

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$5,490	14	$5,490
BLDG. MTL.	5	$6,615	12	$16,972	17	$23,587
GEN. MDSE.						
FOOD	7	$14,346			7	$14,346
MOTOR VEH.	10	$8,901	15	$14,182	25	$23,083
APPAREL	7	$14,840			7	$14,840
HOME FURN.						
EAT DRINK	11	$12,769	16	$7,324	27	$20,093
SPECIALTY	21	$9,091	38	$5,586	59	$14,677
SERVICES	54	$12,680	56	$12,328	110	$25,008
WHOLESALE	8	$12,126	28	$24,185	36	$36,311
MISC.	21	$60,036	39	$18,693	60	$78,729
* TOTAL *	144	$151,404	218	$104,760	362	$256,164

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$16,751	13	$46,501	18	$63,252
BLDG. MTL.	6	$19,506	18	$12,949	24	$32,455
GEN. MDSE.	5	$8,368	5	$3,307	10	$11,675
FOOD	6	$7,192	11	$5,557	17	$12,749
MOTOR VEH.	16	$23,498	19	$11,289	35	$34,787
APPAREL	7	$8,956			7	$8,956
HOME FURN.	7	$5,652	10	$4,168	17	$9,820
EAT DRINK	10	$5,909	20	$10,339	30	$16,248
SPECIALTY	25	$16,553	44	$6,804	69	$23,357
SERVICES	54	$12,629	72	$15,370	126	$27,999
WHOLESALE	18	$67,100	38	$36,190	56	$103,290
MISC.	16	$8,430	42	$18,426	58	$26,856
* TOTAL *	175	$200,544	292	$170,900	467	$371,444

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$34,218	14	$14,457	20	$48,675
BLDG. MTL.	6	$11,669	13	$12,639	19	$24,308
GEN. MDSE.						
FOOD	5	$8,714	11	$6,126	16	$14,840
MOTOR VEH.	17	$18,557	18	$11,062	35	$29,619
APPAREL	9	$5,331			9	$5,331
HOME FURN.	6	$1,785	8	$7,215	14	$9,000
EAT DRINK	8	$9,110	35	$13,665	43	$22,775
SPECIALTY	27	$22,400	39	$9,283	66	$31,683
SERVICES	46	$11,463	74	$14,831	120	$26,294
WHOLESALE	19	$50,165	49	$54,200	68	$104,365
MISC.	21	$13,034	31	$11,913	52	$24,947
* TOTAL *	170	$186,446	292	$155,391	462	$341,837

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$39,523			5	$39,523
BLDG. MTL.			6	$918	6	$918
GEN. MDSE.	6	$24,918			6	$24,918
FOOD	5	$13,860			5	$13,860
MOTOR VEH.	14	$9,212	10	$5,559	24	$14,771
APPAREL	8	$8,621			8	$8,621
HOME FURN.	10	$9,324			10	$9,324
EAT DRINK	16	$7,291	7	$3,786	23	$11,077
SPECIALTY	36	$21,846	16	$3,764	52	$25,610
SERVICES	49	$12,998	32	$16,377	81	$29,375
WHOLESALE	11	$15,624	15	$6,681	26	$22,305
MISC.	22	$14,542	25	$4,535	47	$19,077
* TOTAL *	182	$177,759	111	$41,620	293	$219,379

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$67,215	6	$6,933	14	$74,148
BLDG. MTL.	13	$15,708	8	$5,653	21	$21,361
GEN. MDSE.	7	$67,966			7	$67,966
FOOD			6	$3,492	6	$3,492
MOTOR VEH.	21	$19,929	8	$5,714	29	$25,643
APPAREL	14	$13,390			14	$13,390
HOME FURN.	12	$11,837	5	$3,537	17	$15,374
EAT DRINK	18	$25,943	12	$6,311	30	$32,254
SPECIALTY	52	$46,580	39	$11,419	91	$57,999
SERVICES	76	$26,546	62	$9,750	138	$36,296
WHOLESALE	20	$79,477	29	$25,059	49	$104,536
MISC.	40	$30,966	36	$25,095	76	$56,061
* TOTAL *	281	$405,557	211	$102,963	492	$508,520

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$176,027	12	$172,439	19	$348,466
BLDG. MTL.	14	$89,906	16	$15,546	30	$105,452
GEN. MDSE.	10	$153,271	10	$9,381	20	$162,652
FOOD	17	$62,376	9	$8,897	26	$71,273
MOTOR VEH.	49	$60,883	22	$19,889	71	$80,772
APPAREL	31	$55,862	6	$1,555	37	$57,417
HOME FURN.	30	$44,141	14	$12,306	44	$56,447
EAT DRINK	66	$96,619	26	$12,688	92	$109,307
SPECIALTY	129	$144,335	81	$17,878	210	$162,213
SERVICES	181	$91,164	99	$26,342	280	$117,506
WHOLESALE	35	$40,980	55	$85,499	90	$126,479
MISC.	74	$35,406	62	$22,252	136	$57,658
* TOTAL *	643	$1,050,970	412	$404,672	1,055	$1,455,642

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$41,888	14	$41,888
BLDG. MTL.	10	$22,624	18	$15,257	28	$37,881
GEN. MDSE.			6	$3,033	6	$3,033
FOOD	5	$8,662	12	$6,468	17	$15,130
MOTOR VEH.	21	$14,469	39	$16,724	60	$31,193
APPAREL	9	$20,007	13	$4,978	22	$24,985
HOME FURN.	11	$10,442	11	$7,986	22	$18,428
EAT DRINK	15	$17,257	32	$22,338	47	$39,595
SPECIALTY	33	$35,828	76	$19,106	109	$54,934
SERVICES	68	$16,418	132	$34,944	200	$51,362
WHOLESALE	27	$60,694	58	$63,239	85	$123,933
MISC.	31	$93,738	56	$20,145	87	$113,883
* TOTAL *	230	$300,139	467	$256,106	697	$556,245

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$1,343	7	$1,343
BLDG. MTL.	9	$10,306	6	$6,725	15	$17,031
GEN. MDSE.						
FOOD	5	$5,248			5	$5,248
MOTOR VEH.	11	$8,647	9	$3,928	20	$12,575
APPAREL	8	$9,391			8	$9,391
HOME FURN.						
EAT DRINK	10	$4,592	11	$7,935	21	$12,527
SPECIALTY	26	$14,469	26	$3,323	52	$17,792
SERVICES	39	$18,179	43	$5,032	82	$23,211
WHOLESALE	12	$23,530	31	$42,083	43	$65,613
MISC.	35	$59,298	39	$19,547	74	$78,845
* TOTAL *	155	$153,660	172	$89,916	327	$243,576

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

PAGE CLASS	CLARINDA* NO. OF BUS.	 COMPUTED TAX	SHENANDOAH NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					10	$7,136
BLDG. MTL.	8	$10,772	16	$21,408	7	$7,599
GEN. MDSE.	5	$19,813	5	$28,704		
FOOD	6	$12,873	6	$11,431		
MOTOR VEH.	13	$10,584	25	$15,138	14	$7,310
APPAREL	7	$11,367	16	$24,253		
HOME FURN.	8	$6,232	8	$11,677	8	$1,598
EAT DRINK	17	$11,968	11	$10,080	6	$2,509
SPECIALTY	38	$28,813	60	$47,513	19	$4,210
SERVICES	64	$20,785	88	$27,923	53	$6,086
WHOLESALE	24	$66,579	25	$43,271	20	$40,579
MISC.	22	$45,334	53	$78,045	44	$15,331
* TOTAL *	212	$245,120	313	$319,443	181	$92,358

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	10	$7,136
BLDG. MTL.	31	$39,779
GEN. MDSE.	10	$48,517
FOOD	12	$24,304
MOTOR VEH.	52	$33,032
APPAREL	23	$35,620
HOME FURN.	24	$19,507
EAT DRINK	34	$24,557
SPECIALTY	117	$80,536
SERVICES	205	$54,794
WHOLESALE	69	$150,429
MISC.	119	$138,710
* TOTAL *	706	$656,921

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

PALO ALTO CLASS	EMMETSBURG* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$17,554	11	$17,554
BLDG. MTL.	5	$14,194	11	$18,594	16	$32,788
GEN. MDSE.						
FOOD			7	$4,114	7	$4,114
MOTOR VEH.	18	$35,108	15	$10,966	33	$46,074
APPAREL	7	$5,596			7	$5,596
HOME FURN.	7	$4,981	8	$5,707	15	$10,688
EAT DRINK	12	$6,649	23	$13,131	35	$19,780
SPECIALTY	22	$17,770	44	$3,198	66	$20,968
SERVICES	48	$24,296	71	$9,351	119	$33,647
WHOLESALE	21	$34,453	36	$78,203	57	$112,656
MISC.	28	$59,496	36	$5,450	64	$64,946
* TOTAL *	168	$202,543	262	$160,268	430	$368,811

PLYMOUTH CLASS	LE MARS* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$77,768	10	$15,926	15	$93,694
BLDG. MTL.	8	$13,448	16	$26,662	24	$40,110
GEN. MDSE.	6	$56,195	5	$3,655	11	$59,850
FOOD	5	$29,550	13	$6,009	18	$35,559
MOTOR VEH.	18	$20,761	42	$33,650	60	$54,411
APPAREL	15	$21,810	5	$3,914	20	$25,724
HOME FURN.	10	$9,951	11	$6,987	21	$16,938
EAT DRINK	26	$38,363	38	$18,116	64	$56,479
SPECIALTY	49	$44,802	78	$18,711	127	$63,513
SERVICES	71	$25,872	133	$30,769	204	$56,641
WHOLESALE	33	$48,098	55	$42,567	88	$90,665
MISC.	33	$11,524	46	$8,013	79	$19,537
* TOTAL *	279	$398,142	452	$214,979	731	$613,121

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	24	$74,912
BLDG. MTL.	17	$31,711
GEN. MDSE.	8	$10,087
FOOD	12	$11,211
MOTOR VEH.	40	$23,310
APPAREL	10	$7,072
HOME FURN.	21	$13,770
EAT DRINK	30	$18,412
SPECIALTY	74	$29,090
SERVICES	137	$23,358
WHOLESALE	63	$102,268
MISC.	57	$20,810
* TOTAL *	493	$366,011

POLK CLASS	DES MOINES* NO. OF BUS.	 COMPUTED TAX	WEST DES MOINES NO. OF BUS.	 COMPUTED TAX	URBANDALE NO. OF BUS.	 COMPUTED TAX
UTILITIES	41	$1,880,855				
BLDG. MTL.	153	$650,829	11	$67,834		
GEN. MDSE.	76	$2,182,165	14	$621,775		
FOOD	148	$590,827	18	$73,782	7	$42,416
MOTOR VEH.	411	$776,135	24	$25,396	10	$5,422
APPAREL	206	$495,637	59	$146,585		
HOME FURN.	262	$521,642	41	$64,702	8	$480
EAT DRINK	508	$940,922	46	$100,712	12	$22,952
SPECIALTY	1,298	$1,311,677	192	$199,191	39	$27,063
SERVICES	1,810	$1,953,709	141	$87,021	53	$15,970
WHOLESALE	569	$1,923,684	51	$115,776	11	$4,691
MISC.	623	$1,065,081	57	$69,817	14	$7,502
* TOTAL *	6,105	$14,293,363	654	$1,572,591	154	$126,496

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					18	$17,783
BLDG. MTL.			13	$34,777	14	$27,996
GEN. MDSE.			9	$22,644	7	$5,891
FOOD			9	$40,317	13	$27,501
MOTOR VEH.	9	$18,563	25	$18,849	32	$17,513
APPAREL	5	$2,660	11	$14,104		
HOME FURN.	10	$1,286	18	$5,771	13	$4,296
EAT DRINK	10	$31,291	17	$35,324	41	$64,562
SPECIALTY	43	$8,997	100	$55,862	97	$33,908
SERVICES	42	$22,902	99	$43,773	140	$31,857
WHOLESALE	12	$4,884	27	$42,618	41	$66,182
MISC.	27	$43,999	45	$90,361	188	$100,025
* TOTAL *	158	$134,582	373	$404,400	580	$385,122

POLK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$1,898,638
BLDG. MTL.	191	$781,436
GEN. MDSE.	106	$2,832,475
FOOD	195	$774,843
MOTOR VEH.	511	$661,878
APPAREL	281	$658,986
HOME FURN.	352	$598,177
EAT DRINK	634	$1,195,763
SPECIALTY	1,762	$1,636,898
SERVICES	2,285	$2,155,232
WHOLESALE	711	$2,157,835
MISC.	937	$1,364,393
* TOTAL *	8,024	$16,916,554

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$333,428			33	$127,999
BLDG. MTL.	20	$77,251			37	$38,000
GEN. MDSE.	14	$331,230				
FOOD	31	$107,831			22	$25,493
MOTOR VEH.	95	$123,796	9	$4,354	72	$58,716
APPAREL	29	$63,786			15	$9,782
HOME FURN.	37	$45,534			14	$8,363
EAT DRINK	106	$200,941	6	$4,692	60	$55,033
SPECIALTY	214	$166,574	6	$817	126	$39,107
SERVICES	340	$178,985	17	$2,590	230	$62,765
WHOLESALE	70	$67,124			81	$144,853
MISC.	86	$46,759	13	$22,352	100	$104,130
* TOTAL *	1,050	$1,743,239	51	$34,805	790	$674,241

POTTAWATTAMIE COUNTY TOTAL		
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$461,427
BLDG. MTL.	57	$115,251
GEN. MDSE.	14	$331,230
FOOD	53	$133,324
MOTOR VEH.	176	$186,866
APPAREL	44	$73,568
HOME FURN.	51	$53,897
EAT DRINK	172	$260,666
SPECIALTY	346	$206,498
SERVICES	587	$244,340
WHOLESALE	151	$211,977
MISC.	199	$173,241
* TOTAL *	1,891	$2,452,285

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$157,435	16	$48,160	22	$205,595
BLDG. MTL.	8	$19,582	8	$13,819	16	$33,401
GEN. MDSE.	7	$50,412	6	$4,187	13	$54,599
FOOD	7	$28,503	9	$9,569	16	$38,072
MOTOR VEH.	21	$23,620	36	$32,713	57	$56,333
APPAREL	15	$18,343			15	$18,343
HOME FURN.	9	$11,302	7	$5,290	16	$16,592
EAT DRINK	21	$25,273	22	$19,088	43	$44,361
SPECIALTY	51	$46,889	65	$12,463	116	$59,352
SERVICES	81	$26,862	100	$26,425	181	$53,287
WHOLESALE	30	$90,797	55	$77,187	85	$167,984
MISC.	25	$12,379	58	$11,801	83	$24,180
* TOTAL *	281	$511,397	382	$260,702	663	$772,099

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$38,018
BLDG. MTL.	10	$6,718
GEN. MDSE.	5	$11,768
FOOD	8	$6,061
MOTOR VEH.	23	$21,549
APPAREL		
HOME FURN.	6	$820
EAT DRINK	13	$7,362
SPECIALTY	42	$10,110
SERVICES	86	$12,098
WHOLESALE	26	$23,127
MISC.	24	$10,263
* TOTAL *	257	$147,894

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$33,022	19	$23,888	24	$56,910
BLDG. MTL.	5	$8,201	17	$37,743	22	$45,944
GEN. MDSE.			9	$4,282	9	$4,282
FOOD			13	$5,521	13	$5,521
MOTOR VEH.	16	$12,926	37	$30,276	53	$43,202
APPAREL	7	$9,565	7	$2,174	14	$11,739
HOME FURN.	6	$3,473	6	$1,913	12	$5,386
EAT DRINK	9	$7,338	24	$27,110	33	$34,448
SPECIALTY	24	$11,916	63	$11,054	87	$22,970
SERVICES	35	$8,718	101	$20,610	136	$29,328
WHOLESALE	16	$35,708	59	$81,080	75	$116,788
MISC.	22	$20,550	57	$11,557	79	$32,107
* TOTAL *	145	$151,417	412	$257,208	557	$408,625

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$748,933	6	$110,262		
BLDG. MTL.	66	$177,986	9	$63,653		
GEN. MDSE.	33	$857,898	6	$290,439		
FOOD	75	$201,694	21	$65,402		
MOTOR VEH.	154	$203,761	43	$45,901	5	$1,497
APPAREL	106	$243,515	19	$25,493		
HOME FURN.	112	$250,494	23	$37,567		
EAT DRINK	227	$468,395	53	$140,752	6	$5,097
SPECIALTY	437	$750,515	112	$89,258	24	$2,135
SERVICES	628	$417,107	158	$182,992	16	$1,263
WHOLESALE	214	$653,711	47	$125,908		
MISC.	265	$396,618	53	$68,909	21	$13,524
* TOTAL *	2,332	$5,370,627	550	$1,246,536	72	$23,516

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$29,751	43	$888,946
BLDG. MTL.	17	$23,482	92	$265,121
GEN. MDSE.	9	$8,477	48	$1,156,814
FOOD	11	$12,956	107	$280,052
MOTOR VEH.	34	$48,026	236	$299,185
APPAREL			125	$269,008
HOME FURN.	13	$7,090	148	$295,151
EAT DRINK	47	$52,647	333	$666,891
SPECIALTY	115	$28,913	686	$870,821
SERVICES	161	$44,538	963	$645,900
WHOLESALE	67	$134,810	328	$914,429
MISC.	161	$65,185	500	$544,236
* TOTAL *	657	$455,875	3,611	$7,096,554

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$7,982	17	$7,982
BLDG. MTL.	12	$15,682	13	$13,371	25	$29,053
GEN. MDSE.	6	$23,560			6	$23,560
FOOD			10	$1,517	10	$1,517
MOTOR VEH.	20	$25,521	26	$12,649	46	$38,170
APPAREL	12	$15,980	5	$49	17	$16,029
HOME FURN.	11	$12,150	11	$2,624	22	$14,774
EAT DRINK	20	$20,021	22	$11,486	42	$31,507
SPECIALTY	49	$35,372	38	$7,857	87	$43,229
SERVICES	74	$29,920	89	$9,851	163	$39,771
WHOLESALE	21	$50,974	46	$59,560	67	$110,534
MISC.	37	$100,492	41	$7,467	78	$107,959
* TOTAL *	262	$329,672	318	$134,413	580	$464,085

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

SIOUX CLASS	HAWARDEN NO. OF BUS.	 COMPUTED TAX	ORANGE CITY* NO. OF BUS.	 COMPUTED TAX	SIOUX CENTER NO. OF BUS.	 COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$16,175	6	$11,155	14	$40,479
GEN. MDSE.					5	$7,405
FOOD	5	$3,606				
MOTOR VEH.	7	$2,846	9	$25,137	14	$28,853
APPAREL	5	$5,743	9	$8,122	6	$10,840
HOME FURN.	5	$3,829	15	$12,952	14	$11,945
EAT DRINK	14	$8,841	6	$3,777	11	$11,429
SPECIALTY	15	$7,544	23	$12,800	30	$19,487
SERVICES	36	$6,904	36	$7,422	51	$12,629
WHOLESALE	13	$28,857	19	$45,592	21	$40,976
MISC.	16	$20,791	30	$57,971	39	$39,913
* TOTAL *	122	$105,136	153	$184,928	205	$223,956

SIOUX CLASS	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	20	$63,719	20	$63,719
BLDG. MTL.	26	$31,143	52	$98,952
GEN. MDSE.	5	$2,820	10	$10,225
FOOD	13	$6,125	18	$9,731
MOTOR VEH.	37	$40,436	67	$97,272
APPAREL	9	$5,780	29	$30,485
HOME FURN.	20	$20,203	54	$48,929
EAT DRINK	30	$16,693	61	$40,740
SPECIALTY	96	$14,792	164	$54,623
SERVICES	176	$41,530	299	$66,485
WHOLESALE	99	$131,066	152	$246,491
MISC.	98	$55,880	183	$174,555
* TOTAL *	629	$430,187	1,109	$944,207

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

STORY	AMES		NEVADA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$214,869			22	$32,991
BLDG. MTL.	21	$56,256	8	$17,698	29	$29,130
GEN. MDSE.	24	$382,052			10	$10,556
FOOD	20	$87,121	5	$9,863	12	$12,741
MOTOR VEH.	47	$69,707	15	$12,966	41	$24,496
APPAREL	50	$113,599			6	$5,117
HOME FURN.	49	$88,173	7	$5,372	20	$17,628
EAT DRINK	86	$205,245	11	$9,957	37	$25,974
SPECIALTY	240	$192,194	42	$14,660	124	$34,851
SERVICES	252	$231,219	60	$23,552	175	$24,870
WHOLESALE	63	$57,065	15	$61,040	66	$70,479
MISC.	94	$47,437	29	$93,726	110	$28,164
* TOTAL *	952	$1,744,937	192	$248,834	652	$316,997

STORY	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$247,860
BLDG. MTL.	58	$103,084
GEN. MDSE.	34	$392,608
FOOD	37	$109,725
MOTOR VEH.	103	$107,169
APPAREL	56	$118,716
HOME FURN.	76	$111,173
EAT DRINK	134	$241,176
SPECIALTY	406	$241,705
SERVICES	487	$279,641
WHOLESALE	144	$188,584
MISC.	233	$169,327
* TOTAL *	1,796	$2,310,768

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$82,308	15	$82,308
BLDG. MTL.			27	$31,472	27	$31,472
GEN. MDSE.	5	$6,886	8	$24,711	13	$31,597
FOOD			13	$19,165	13	$19,165
MOTOR VEH.	11	$7,628	43	$26,615	54	$34,243
APPAREL	5	$2,565	10	$8,700	15	$11,265
HOME FURN.	7	$8,150	15	$10,435	22	$18,585
EAT DRINK	9	$8,143	35	$23,767	44	$31,910
SPECIALTY	14	$8,467	78	$22,591	92	$31,058
SERVICES	40	$11,287	167	$26,450	207	$37,737
WHOLESALE	12	$72,675	71	$133,475	83	$206,150
MISC.	25	$43,210	64	$13,830	89	$57,040
* TOTAL *	128	$169,011	546	$423,519	674	$592,530

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$18,251
BLDG. MTL.	19	$15,921
GEN. MDSE.	7	$5,781
FOOD	12	$7,930
MOTOR VEH.	22	$14,949
APPAREL	6	$6,772
HOME FURN.	7	$2,468
EAT DRINK	23	$12,065
SPECIALTY	59	$14,471
SERVICES	96	$14,164
WHOLESALE	46	$46,386
MISC.	31	$10,420
* TOTAL *	348	$169,578

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

UNION CLASS	CRESTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$65,394	8	$6,193	13	$71,587
BLDG. MTL.	8	$22,044			8	$22,044
GEN. MDSE.	7	$65,126			7	$65,126
FOOD	7	$38,723			7	$38,723
MOTOR VEH.	28	$22,994	13	$7,852	41	$30,846
APPAREL	13	$16,784			13	$16,784
HOME FURN.	11	$10,381	6	$2,488	17	$12,869
EAT DRINK	25	$31,495	9	$2,654	34	$34,149
SPECIALTY	56	$55,546	34	$4,013	90	$59,559
SERVICES	101	$39,512	37	$11,081	138	$50,593
WHOLESALE	16	$36,171	20	$8,972	36	$45,143
MISC.	40	$25,226	38	$9,296	78	$34,522
* TOTAL *	317	$429,396	165	$52,549	482	$481,945

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$7,147
BLDG. MTL.	13	$17,519
GEN. MDSE.	8	$3,240
FOOD	13	$9,181
MOTOR VEH.	29	$10,703
APPAREL		
HOME FURN.	7	$4,447
EAT DRINK	19	$9,330
SPECIALTY	60	$12,913
SERVICES	112	$15,309
WHOLESALE	46	$31,793
MISC.	47	$12,259
* TOTAL *	371	$133,841

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$183,848	13	$11,270	22	$195,118
BLDG. MTL.	19	$66,134	13	$8,455	32	$74,589
GEN. MDSE.	14	$234,652			14	$234,652
FOOD	15	$80,097	8	$2,604	23	$82,701
MOTOR VEH.	59	$64,058	26	$9,941	85	$73,999
APPAREL	24	$43,277			24	$43,277
HOME FURN.	49	$80,742	6	$130	55	$80,872
EAT DRINK	70	$94,831	13	$5,941	83	$100,772
SPECIALTY	164	$128,713	70	$3,810	234	$132,523
SERVICES	249	$91,294	85	$8,703	334	$99,997
WHOLESALE	45	$81,946	35	$36,760	80	$118,706
MISC.	66	$32,281	55	$6,959	121	$39,240
* TOTAL *	783	$1,181,873	324	$94,573	1,107	$1,276,446

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$20,036	19	$20,036
BLDG. MTL.	8	$20,407	17	$17,419	25	$37,826
GEN. MDSE.	6	$55,085			6	$55,085
FOOD	8	$30,455	12	$11,807	20	$42,262
MOTOR VEH.	26	$41,585	38	$14,198	64	$55,783
APPAREL	10	$12,870			10	$12,870
HOME FURN.	13	$10,957	12	$2,613	25	$13,570
EAT DRINK	21	$28,418	22	$9,826	43	$38,244
SPECIALTY	73	$28,924	101	$8,013	174	$36,937
SERVICES	97	$29,121	131	$23,272	228	$52,393
WHOLESALE	26	$40,104	57	$61,759	83	$101,863
MISC.	28	$64,351	66	$27,338	94	$91,689
* TOTAL *	316	$362,277	475	$196,281	791	$558,558

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$70,715	18	$24,172	23	$94,887
BLDG. MTL.	11	$25,116	17	$23,517	28	$48,633
GEN. MDSE.	7	$50,049	8	$8,672	15	$58,721
FOOD	7	$25,787	11	$8,059	18	$33,846
MOTOR VEH.	21	$12,339	36	$27,975	57	$40,314
APPAREL	12	$29,684			12	$29,684
HOME FURN.	15	$15,219	17	$8,606	32	$23,825
EAT DRINK	24	$29,616	27	$18,047	51	$47,663
SPECIALTY	59	$34,604	79	$22,960	138	$57,564
SERVICES	80	$44,230	146	$32,736	226	$76,966
WHOLESALE	34	$79,179	57	$79,565	91	$158,744
MISC.	37	$13,054	73	$19,454	110	$32,508
* TOTAL *	312	$429,592	489	$273,763	801	$703,355

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$28,056
BLDG. MTL.	18	$20,079
GEN. MDSE.		
FOOD	11	$10,824
MOTOR VEH.	24	$19,289
APPAREL	6	$5,362
HOME FURN.	6	$4,604
EAT DRINK	17	$9,291
SPECIALTY	60	$13,743
SERVICES	107	$15,214
WHOLESALE	55	$40,141
MISC.	39	$12,206
* TOTAL *	359	$178,809

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1961

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$247,594	33	$47,898	40	$295,492
BLDG. MTL.	21	$94,395	24	$21,555	45	$115,950
GEN. MDSE.	12	$396,713			12	$396,713
FOOD	17	$66,522	27	$8,844	44	$75,366
MOTOR VEH.	54	$65,423	29	$25,010	83	$90,433
APPAREL	46	$92,986	6	$3,305	52	$96,291
HOME FURN.	41	$75,807	18	$5,679	59	$81,486
EAT DRINK	89	$141,539	32	$31,074	121	$172,613
SPECIALTY	167	$155,010	74	$10,750	241	$165,760
SERVICES	288	$140,421	145	$21,701	433	$162,122
WHOLESALE	80	$149,888	60	$99,098	140	$246,986
MISC.	102	$86,981	89	$58,495	191	$145,476
* TOTAL *	924	$1,713,279	537	$333,409	1,461	$2,046,688

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$23,454	10	$23,454
BLDG. MTL.	6	$10,875	16	$17,329	22	$28,204
GEN. MDSE.			5	$17,864	5	$17,864
FOOD	6	$9,558	11	$7,884	17	$17,442
MOTOR VEH.	15	$15,672	24	$17,871	39	$33,543
APPAREL			9	$3,545	9	$3,545
HOME FURN.	7	$6,924	9	$8,165	16	$15,089
EAT DRINK	9	$6,212	25	$13,755	34	$19,967
SPECIALTY	24	$8,373	55	$20,749	79	$29,122
SERVICES	42	$12,600	101	$43,169	143	$55,769
WHOLESALE	11	$18,345	44	$69,874	55	$88,219
MISC.	18	$34,109	48	$17,928	66	$52,037
* TOTAL *	138	$122,668	357	$261,587	495	$384,255

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$20,552	21	$20,552
BLDG. MTL.	11	$29,935	12	$15,581	23	$45,516
GEN. MDSE.	6	$48,500			6	$48,500
FOOD	9	$20,549	16	$6,970	25	$27,519
MOTOR VEH.	27	$28,770	27	$14,716	54	$43,486
APPAREL	14	$32,930			14	$32,930
HOME FURN.	13	$10,574	10	$7,710	23	$18,264
EAT DRINK	30	$31,063	30	$15,238	60	$46,301
SPECIALTY	58	$56,304	56	$10,708	114	$67,012
SERVICES	79	$35,428	112	$15,587	191	$51,015
WHOLESALE	19	$48,410	48	$111,886	67	$160,296
MISC.	35	$82,433	56	$17,755	91	$100,188
* TOTAL *	301	$424,896	388	$236,703	689	$661,599

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$518,561	27	$63,944	40	$602,505
BLDG. MTL.	57	$200,492	21	$16,397	78	$218,869
GEN. MDSE.	22	$742,120	9	$5,289	31	$747,409
FOOD	65	$228,679	19	$8,171	84	$236,850
MOTOR VEH.	136	$198,219	45	$31,797	181	$230,016
APPAREL	99	$286,831			99	$286,831
HOME FURN.	86	$142,588	8	$5,778	94	$148,366
EAT DRINK	186	$285,316	45	$25,743	231	$311,059
SPECIALTY	362	$441,070	72	$15,482	434	$456,552
SERVICES	551	$361,516	159	$27,372	710	$388,888
WHOLESALE	204	$508,564	57	$46,411	261	$554,975
MISC.	175	$262,428	109	$23,701	284	$286,129
* TOTAL *	1,956	$4,176,384	571	$292,085	2,527	$4,468,469

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

WORTH CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$39,841
BLDG. MTL.	14	$16,404
GEN. MDSE.	7	$4,646
FOOD	8	$8,783
MOTOR VEH.	17	$11,790
APPAREL		
HOME FURN.	11	$3,728
EAT DRINK	21	$11,691
SPECIALTY	52	$13,139
SERVICES	78	$12,465
WHOLESALE	46	$74,262
MISC.	54	$18,970
* TOTAL *	323	$215,719

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					16	$32,350
BLDG. MTL.	9	$13,588	5	$6,986	12	$49,363
GEN. MDSE.					6	$9,791
FOOD					7	$11,522
MOTOR VEH.	16	$8,010	14	$15,689	23	$17,380
APPAREL	5	$4,100	6	$8,244		
HOME FURN.	6	$5,064	5	$2,870	9	$4,700
EAT DRINK	17	$10,876	11	$8,433	17	$11,903
SPECIALTY	25	$11,953	23	$8,532	48	$21,301
SERVICES	52	$30,764	46	$50,720	106	$14,744
WHOLESALE	17	$54,334	11	$14,633	48	$99,517
MISC.	26	$36,282	29	$39,250	43	$35,931
* TOTAL *	173	$174,971	150	$155,357	335	$308,502

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1981

WRIGHT	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$32,350
BLDG. MTL.	26	$69,937
GEN. MDSE.	6	$9,791
FOOD	7	$11,522
MOTOR VEH.	53	$41,079
APPAREL	11	$12,344
HOME FURN.	20	$12,634
EAT DRINK	45	$31,212
SPECIALTY	96	$41,786
SERVICES	204	$96,228
WHOLESALE	76	$168,484
MISC.	98	$111,463
* TOTAL *	658	$638,830
LATE FILERS	7,284	$1,777,478
* GRAND TOTAL *	95,481	$110,276,070

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	52	$6,216,694	$186,499	.17%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	569	$103,812,212	$3,110,694	2.82%
ELECTRIC AND GAS UTILITIES	554	$368,333,948	$11,035,121	10.01%
WATER AND SANITATION UTILITIES	640	$25,207,723	$756,128	.69%
TRANSPORTATION COMPANIES	430	$10,822,495	$324,653	.29%
* GROUP TOTALS *	2,193	$508,176,378	$15,226,596	13.81%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,190	$125,511,981	$3,764,826	3.41%
PAINT AND GLASS STORES	269	$9,634,246	$288,978	.26%
HARDWARE STORES	917	$61,758,974	$1,851,307	1.68%
GARDEN SUPPLY STORES	529	$10,690,611	$319,691	.29%
MOBILE HOME DEALERS	63	$374,221	$11,222	.01%
* GROUP TOTALS *	2,962	$207,970,033	$6,236,024	5.65%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	345	$305,902,403	$9,177,038	8.32%
VARIETY STORES	384	$130,601,570	$3,913,842	3.55%
MISCELLANEOUS GENERAL MERCHANDISE STORES	639	$50,941,891	$1,505,822	1.37%
* GROUP TOTALS *	1,368	$487,445,864	$14,596,702	13.24%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,703	$161,629,705	$4,846,087	4.39%
MEAT AND FISH MARKETS	52	$117,422	$3,524	.00%
FRUIT AND VEGETABLE MARKETS	25	$236,075	$7,082	.01%
CONFECTIONERY STORES	96	$1,388,250	$41,647	.04%
DAIRY PRODUCT STORES	89	$1,061,135	$31,687	.03%
BAKERIES	148	$1,307,928	$39,233	.04%
MISCELLANEOUS FOOD STORES	218	$1,686,636	$49,199	.04%
* GROUP TOTALS *	2,331	$167,427,151	$5,016,459	4.55%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	986	$50,557,322	$1,516,716	1.38%
AUTOMOTIVE PARTS	1,276	$58,877,441	$1,765,355	1.60%
GAS STATIONS	3,392	$95,114,492	$2,851,024	2.59%
RECREATIONAL VEHICLES	659	$8,817,499	$264,514	.24%
* GROUP TOTALS *	6,313	$213,366,754	$6,397,609	5.80%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	278	$26,359,735	$790,471	.72%
WOMEN'S APPAREL STORES	863	$47,499,095	$1,424,874	1.29%
FAMILY AND CHILDREN'S APPAREL STORES	436	$25,548,141	$765,640	.69%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	526	$29,599,590	$886,503	.80%
OTHER APPAREL STORES	357	$9,492,773	$283,842	.26%
* GROUP TOTALS *	2,460	$138,499,334	$4,151,330	3.76%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	782	$51,261,855	$1,515,045	1.37%
HOME FURNISHING STORES	681	$17,471,155	$523,431	.47%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,724	$59,860,456	$1,795,895	1.63%
* GROUP TOTALS *	3,187	$128,613,466	$3,834,371	3.48%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,270	$218,801,863	$6,519,045	5.91%
DRINKING PLACES	2,279	$53,673,396	$1,603,637	1.45%
* GROUP TOTALS *	6,549	$272,475,279	$8,122,682	7.37%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	727	$52,281,360	$1,567,892	1.42%
LIQUOR STORES	219	$30,226,780	$906,805	.82%
USED MERCHANDISE STORES	2,015	$11,117,889	$333,501	.30%
SPORTING GOODS STORES	1,600	$20,622,664	$617,290	.56%
BOOKS AND STATIONERY STORES	558	$15,844,525	$475,339	.43%
JEWELRY STORES	697	$46,336,382	$1,389,759	1.26%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1961

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	2,075	$10,812,365	$323,221	.29%
GIFT AND NOVELTY SHOPS	623	$19,829,002	$594,815	.54%
MAIL ORDER STORES	247	$11,403,576	$342,111	.31%
VENDING MACHINES	301	$13,885,715	$416,522	.38%
DIRECT SELLING	2,047	$13,071,861	$391,825	.36%
FUEL AND ICE DEALERS	463	$26,554,832	$796,768	.72%
FLORISTS	696	$11,404,737	$342,114	.31%
OTHER SPECIALTY SHOPS	3,690	$51,970,904	$1,542,607	1.40%
* GROUP TOTALS *	16,158	$335,367,612	$10,040,569	9.10%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	908	$11,165,575	$335,556	.30%
HOTELS AND OTHER LODGING PLACES	800	$40,266,498	$1,206,681	1.09%
LAUNDRY AND CLEANING	1,042	$17,991,183	$539,474	.49%
PHOTOGRAPHIC STUDIOS	717	$8,323,129	$249,509	.23%
BEAUTY SHOPS	4,366	$21,362,082	$639,997	.58%
BARBER SHOPS	1,150	$5,106,650	$153,118	.14%
SHOE REPAIR SHOPS	188	$1,289,718	$38,693	.04%
FUNERAL HOMES	466	$9,512,446	$285,376	.26%
OTHER PERSONAL SERVICES	481	$3,009,964	$89,976	.08%
BUILDING MAINTENANCE	149	$1,416,751	$42,503	.04%
EMPLOYMENT AGENCIES	70	$1,640,929	$49,229	.04%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,429	$38,777,500	$1,161,755	1.05%
AUTOMOBILE RENTAL AND STORAGE	126	$3,587,398	$107,621	.10%
AUTOMOBILE REPAIR AND SERVICES	4,073	$55,190,785	$1,653,111	1.50%
ELECTRICAL REPAIR	1,159	$15,939,873	$477,861	.43%
WATCH, JEWELRY REPAIR	74	$439,988	$13,203	.01%
FURNITURE REPAIR	936	$2,457,361	$73,413	.07%
MISCELLANEOUS REPAIR	3,151	$37,236,599	$1,116,740	1.01%
MOTION PICTURE THEATRES	231	$6,010,755	$180,325	.16%
AMUSEMENT PARKS AND SERVICES	2,045	$42,275,678	$1,267,605	1.15%
EDUCATION INSTITUTIONS	343	$5,323,543	$159,694	.14%
OTHER SERVICES	1,055	$24,471,944	$734,358	.67%
* GROUP TOTALS *	24,961	$352,616,354	$10,575,498	9.59%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	338	$13,266,605	$398,044	.36%
FURNITURE AND HOME FURNISHINGS	33	$998,774	$29,964	.03%
CONSTRUCTION MATERIALS	1,874	$99,828,577	$2,994,172	2.72%
FARM AND CONSTRUCTION MACHINERY	3,056	$326,884,773	$9,795,337	8.88%
MISCELLANEOUS DURABLE GOODS	357	$13,624,390	$408,728	.37%
APPAREL, PIECE GOODS	43	$2,407,054	$72,211	.07%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1961

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	293	$14,922,853	$447,498	.41%
MISCELLANEOUS NONDURABLE GOODS	3,052	$113,603,161	$3,390,364	3.07%
* GROUP TOTALS *	9,046	$585,538,204	$17,536,288	15.90%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	628	$6,700,238	$199,963	.18%
MINING	112	$5,301,022	$159,023	.14%
GENERAL CONTRACTORS	1,225	$20,137,622	$599,585	.54%
PLUMBING AND HEATING CONTRACTORS	1,555	$32,592,292	$977,322	.89%
PAINTING CONTRACTORS	778	$4,520,607	$135,626	.12%
ELECTRICAL CONTRACTORS	1,246	$24,131,321	$722,403	.66%
CARPENTRY CONTRACTORS	958	$7,199,190	$215,981	.20%
OTHER SPECIAL TRADE CONTRACTORS	1,133	$20,813,834	$624,390	.57%
FOOD MANUFACTURERS	108	$2,465,156	$69,745	.06%
APPAREL AND TEXTILE MANUFACTURERS	34	$1,079,665	$32,389	.03%
FURNITURE, WOOD AND PAPER MANUFACTURERS	173	$5,661,643	$168,578	.15%
PUBLISHERS OF BOOKS AND NEWSPAPERS	253	$2,976,013	$89,183	.08%
COMMERCIAL PRINTERS	590	$20,444,867	$611,691	.55%
NONMETALLIC PRODUCT MANUFACTURERS	216	$11,315,125	$337,605	.31%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRY & EQUIPMENT MANUFACTURERS	626	$44,168,400	$1,319,687	1.20%
MISCELLANEOUS MANUFACTURERS	168	$3,284,049	$96,526	.09%
TEMPORARY RETAILERS	838	$7,121,274	$214,248	.19%
* GROUP TOTALS *	10,611	$219,912,318	$6,575,965	5.96%
* LATE FILERS *	7,284	$59,255,821	$1,777,478	1.61%
** GRAND TOTAL **	95,481	$3,683,083,262	$110,276,070	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX REPORT ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING DECEMBER 31, 1981

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	419	$ 40,104.94	Johnson	2,734	$ 321,152.18
Adams	258	21,467.83	Jones	864	90,238.05
Allamakee	541	54,489.13	Keokuk	524	52,393.32
Appanoose	620	46,240.79	Kossuth	799	89,317.29
Audubon	338	38,065.79	Lee	1,711	151,880.09
Benton	960	89,416.33	Linn	7,102	655,929.81
Black Hawk	5,942	513,416.65	Louisa	549	50,511.50
Boone	1,102	99,917.87	Lucas	483	36,426.17
Bremer	942	87,192.60	Lyon	434	43,696.02
Buchanan	1,014	94,817.61	Madison	548	47,264.18
Buena Vista	760	76,603.13	Mahaska	916	82,126.70
Butler	720	63,117.89	Marion	1,269	111,488.35
Calhoun	532	53,221.04	Marshall	1,808	164,318.80
Carroll	947	111,413.09	Mills	492	52,635.69
Cass	772	83,279.10	Mitchell	491	45,719.01
Cedar	829	99,463.51	Monona	482	42,699.74
Cerro Gordo	1,993	198,357.60	Monroe	400	32,101.82
Cherokee	668	63,671.96	Montgomery	539	50,247.52
Chickasaw	606	54,927.72	Muscatine	1,927	174,472.09
Clarke	394	33,803.60	O'Brien	688	76,233.03
Clay	891	89,659.47	Osceola	301	31,933.35
Clayton	791	74,556.08	Page	714	61,039.02
Clinton	2,356	211,867.64	Palo Alto	477	57,534.49
Crawford	839	85,630.49	Plymouth	999	116,723.31
Dallas	1,370	132,753.01	Pocahontas	495	60,909.63
Davis	372	29,394.73	Polk	14,028	1,465,060.88
Decatur	427	41,524.75	Pottawattamie	3,307	299,048.84
Delaware	761	91,565.58	Poweshiek	739	72,544.75
Des Moines	1,903	148,867.64	Ringgold	268	25,738.58
Dickinson	728	72,558.92	Sac	524	50,920.42
Dubuque	3,049	312,212.01	Scott	6,160	630,367.33
Emmet	503	51,324.91	Shelby	552	61,044.35
Fayette	1,027	106,792.44	Sioux	1,191	149,203.88
Floyd	733	65,722.99	Story	2,160	219,246.13
Franklin	499	58,886.30	Tama	781	87,304.65
Fremont	406	44,044.12	Taylor	346	38,227.81
Greene	582	51,867.41	Union	623	58,288.43
Grundy	626	70,390.27	Van Buren	300	26,121.65
Guthrie	509	46,715.86	Wapello	1,785	125,868.23
Hamilton	745	76,831.82	Warren	1,532	136,442.82
Hancock	538	61,658.22	Washington	823	83,500.06
Hardin	827	87,207.01	Wayne	361	34,891.59
Harrison	609	63,255.46	Webster	1,776	163,341.27
Henry	847	79,085.78	Winnebago	470	45,821.49
Howard	406	45,591.89	Winneshiek	770	70,553.45
Humboldt	485	47,449.02	Woodbury	3,991	396,647.39
Ida	325	35,960.97	Worth	353	35,650.62
Iowa	650	66,182.73	Wright	631	83,744.68
Jackson	885	65,523.15	Motor Vehicle	9	3,706.26
Jasper	1,678	149,207.77			
Jefferson	675	57,591.66	GRAND TOTAL	118,625	$11,607,145.00

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	15	$1,086,467	$32,592	.27%
ELECTRIC AND GAS UTILITIES	24	$20,859,138	$625,765	5.15%
WATER AND SANITATION UTILITIES	2	$7,123	$214	.00%
TRANSPORTATION COMPANIES	54	$13,008,536	$390,255	3.21%
* GROUP TOTALS *	95	$34,961,264	$1,048,826	8.64%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	132	$4,710,064	$141,304	1.16%
PAINT AND GLASS STORES	12	$72,528	$2,176	.02%
HARDWARE STORES	25	$1,154,162	$34,624	.29%
GARDEN SUPPLY STORES	13	$183,204	$5,496	.05%
MOBILE HOME DEALERS	4	$0	$0	.00%
* GROUP TOTALS *	186	$6,119,958	$183,600	1.51%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	9	$15,157,806	$454,726	3.74%
VARIETY STORES	5	$523,145	$15,695	.13%
MISCELLANEOUS GENERAL MERCHANDISE STORES	6	$115,633	$3,468	.03%
* GROUP TOTALS *	20	$15,796,584	$473,889	3.90%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$187,247	$5,617	.05%
MEAT AND FISH MARKETS	3	$443	$13	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	1	$0	$0	.00%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	7	$85,945	$2,578	.02%
* GROUP TOTALS *	19	$273,635	$8,208	.07%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	12	$336,622	$10,098	.06%
AUTOMOTIVE PARTS	65	$1,796,884	$53,970	.44%
GAS STATIONS	42	$1,655,256	$49,655	.41%
RECREATIONAL VEHICLES	12	$28,268	$846	.01%
* GROUP TOTALS *	131	$3,819,030	$114,569	.94%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	5	$8,132	$245	.00%
WOMEN'S APPAREL STORES	12	$99,266	$2,877	.02%
FAMILY AND CHILDREN'S APPAREL STORES	5	$240,355	$7,211	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	$728,200	$21,847	.18%
OTHER APPAREL STORES	11	$20,047	$602	.00%
* GROUP TOTALS *	49	$1,096,020	$32,782	.27%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	74	$1,133,246	$33,992	.28%
HOME FURNISHING STORES	54	$5,508,110	$165,243	1.36%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	105	$4,114,833	$122,162	1.01%
* GROUP TOTALS *	233	$10,756,189	$321,397	2.65%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	19	$459,613	$13,793	.11%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	19	$459,613	$13,793	.11%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	3	$93,253	$2,797	.02%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	18	$277,261	$8,318	.07%
SPORTING GOODS STORES	8	$30,934	$929	.01%
BOOKS AND STATIONERY STORES	31	$480,904	$14,428	.12%
JEWELRY STORES	15	$519,351	$15,580	.13%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	8	$392,883	$11,785	.10%
GIFT AND NOVELTY SHOPS	13	$1,281,909	$38,456	.32%
MAIL ORDER STORES	27	$6,016,450	$180,492	1.49%
VENDING MACHINES	31	$1,249,191	$37,478	.31%
DIRECT SELLING	135	$10,326,259	$309,790	2.55%
FUEL AND ICE DEALERS	38	$990,186	$29,705	.24%
FLORISTS	4	$1,030	$31	.00%
OTHER SPECIALTY SHOPS	150	$16,244,374	$484,249	3.99%
* GROUP TOTALS *	481	$37,903,982	$1,134,040	9.34%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	70	$1,777,643	$53,327	.44%
HOTELS AND OTHER LODGING PLACES	4	$22,537	$675	.01%
LAUNDRY AND CLEANING	39	$1,045,969	$31,379	.26%
PHOTOGRAPHIC STUDIOS	16	$194,897	$5,846	.05%
BEAUTY SHOPS	2	$14,415	$74	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	0	$0	$0	.00%
OTHER PERSONAL SERVICES	19	$609,792	$18,294	.15%
BUILDING MAINTENANCE	21	$886,358	$26,593	.22%
EMPLOYMENT AGENCIES	3	$700	$21	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	577	$22,011,304	$660,000	5.43%
AUTOMOBILE RENTAL AND STORAGE	25	$76,345	$2,289	.02%
AUTOMOBILE REPAIR AND SERVICES	16	$562,345	$16,979	.14%
ELECTRICAL REPAIR	39	$458,296	$13,752	.11%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	0	$0	$0	.00%
MISCELLANEOUS REPAIR	75	$1,635,139	$49,054	.40%
MOTION PICTURE THEATRES	10	$165,250	$4,957	.04%
AMUSEMENT PARKS AND SERVICES	17	$179,092	$5,353	.04%
EDUCATION INSTITUTIONS	4	$19,489	$585	.00%
OTHER SERVICES	37	$2,382,086	$71,463	.59%
* GROUP TOTALS *	975	$32,061,657	$960,641	7.91%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	56	$974,089	$29,225	.24%
FURNITURE AND HOME FURNISHINGS	26	$306,328	$9,191	.08%
CONSTRUCTION MATERIALS	491	$15,972,839	$469,895	3.87%
FARM AND CONSTRUCTION MACHINERY	1,180	$57,860,446	$1,733,060	14.27%
MISCELLANEOUS DURABLE GOODS	104	$4,921,264	$147,637	1.22%
APPAREL, PIECE GOODS	20	$733,649	$22,009	.18%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	59	$1,246,217	$37,387	.31%
MISCELLANEOUS NONDURABLE GOODS	372	$15,607,894	$467,284	3.85%
* GROUP TOTALS *	2,308	$97,622,726	$2,915,685	24.01%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	29	$205,373	$6,162	.05%
MINING	13	$576,315	$17,290	.14%
GENERAL CONTRACTORS	251	$9,968,786	$299,064	2.46%
PLUMBING AND HEATING CONTRACTORS	74	$2,306,410	$69,194	.57%
PAINTING CONTRACTORS	17	$97,947	$2,939	.02%
ELECTRICAL CONTRACTORS	61	$1,674,385	$50,229	.41%
CARPENTRY CONTRACTORS	25	$211,844	$6,356	.05%
OTHER SPECIAL TRADE CONTRACTORS	239	$7,669,069	$230,065	1.89%
FOOD MANUFACTURERS	68	$3,056,586	$65,628	.54%
APPAREL AND TEXTILE MANUFACTURERS	42	$1,297,108	$38,914	.32%
FURNITURE, WOOD AND PAPER MANUFACTURERS	162	$5,866,907	$173,418	1.43%
PUBLISHERS OF BOOKS AND NEWSPAPERS	29	$1,850,986	$55,530	.46%
COMMERCIAL PRINTERS	64	$6,870,790	$206,127	1.70%
NONMETALLIC PRODUCT MANUFACTURERS	328	$19,320,565	$579,353	4.77%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	999	$78,740,410	$2,348,179	19.34%
MISCELLANEOUS MANUFACTURERS	190	$15,339,855	$460,193	3.74%
TEMPORARY RETAILERS	102	$7,014,143	$210,425	1.73%
* GROUP TOTALS *	2,693	$162,067,499	$4,819,066	39.68%
* LATE FILERS *	269	$3,903,155	$117,098	.96%
** GRAND TOTAL **	7,478	$406,841,512	$12,143,597	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1981

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	664	$455,775
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	1,009	$2,279,550
UTILITIES, COMMUNICATION, AND TRANSPORTATION	489	$524,985
VENDORS (WHOLESALE AND RETAIL)	921	$395,778
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,054	$257,373
SERVICES (OTHER THAN PROFESSIONAL)	488	$134,456
MISCELLANEOUS	133	$57,804
** GRAND TOTAL **	4,758	$4,105,721

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING DECEMBER, 1981

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	18	$2,486	JONES	27	$18,980
ADAMS	7	$1,173	KEOKUK	12	$174
ALLAMAKEE	36	$1,846	KOSSUTH	30	$7,808
APPANOOSE	19	$65,800	LEE	82	$185,353
AUDUBON	10	$3,253	LINN	287	$281,657
BENTON	28	$5,103	LOUISA	15	$228,136
BLACK HAWK	220	$469,853	LUCAS	12	$9,823
BOONE	33	$9,313	LYON	33	$3,564
BREMER	35	$7,698	MADISON	13	$446
BUCHANAN	21	$5,447	MAHASKA	37	$11,712
BUENA VISTA	39	$7,166	MARION	32	$31,070
BUTLER	29	$1,020	MARSHALL	77	$72,479
CALHOUN	14	$2,752	MILLS	11	$3,211
CARROLL	47	$6,154	MITCHELL	28	$1,953
CASS	33	$12,284	MONONA	22	$907
CEDAR	25	$1,493	MONROE	17	$4,434
CERRO GORDO	111	$39,018	MONTGOMERY	29	$25,660
CHEROKEE	17	$1,864	MUSCATINE	62	$113,261
CHICKASAW	24	$19,414	OBRIEN	40	$2,087
CLARKE	9	$518	OSCEOLA	19	$4,650
CLAY	42	$11,584	PAGE	47	$4,245
CLAYTON	29	$4,252	PALO ALTO	18	$5,061
CLINTON	81	$205,119	PLYMOUTH	29	$20,075
CRAWFORD	30	$8,734	POCAHONTAS	27	$13,914
DALLAS	37	$11,369	POLK	607	$787,504
DAVIS	18	$2,117	POTTAWATTAMIE	116	$28,532
DECATUR	5	$380	POWESHIEK	39	$22,295
DELAWARE	24	$2,220	RINGGOLD	8	$78
DES MOINES	82	$63,572	SAC	34	$4,610
DICKINSON	28	$4,249	SCOTT	232	$285,187
DUBUQUE	171	$242,268	SHELBY	36	$4,865
EMMET	35	$9,110	SIOUX	59	$52,969
FAYETTE	30	$6,818	STORY	94	$53,866
FLOYD	32	$9,773	TAMA	26	$6,822
FRANKLIN	24	$6,785	TAYLOR	11	$108
FREMONT	18	$1,859	UNION	15	$13,799
GREENE	20	$1,066	VAN BUREN	7	$1,541
GRUNDY	26	$2,843	WAPELLO	64	$35,024
GUTHRIE	16	$1,015	WARREN	28	$4,339
HAMILTON	40	$27,620	WASHINGTON	39	$2,380
HANCOCK	22	$5,449	WAYNE	16	$1,638
HARDIN	64	$18,163	WEBSTER	75	$44,752
HARRISON	18	$3,488	WINNEBAGO	31	$12,254
HENRY	34	$4,274	WINNESHIEK	30	$8,918
HOWARD	20	$1,534	WOODBURY	161	$122,767
HUMBOLDT	22	$2,709	WORTH	12	$810
IDA	14	$1,936	WRIGHT	30	$9,123
IOWA	18	$49,726			
JACKSON	31	$8,586	OUT OF STATE	0	$0
JASPER	49	$48,134			
JEFFERSON	24	$13,536			
JOHNSON	103	$106,112	GRAND TOTAL	4,758	$4,105,721